



VIA EFILING

May 15, 2023

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

RE: PacifiCorp
Informational Filing of 2023 Transmission Formula Rate Annual Update
Docket No. ER23-

Dear Secretary Bose:

PacifiCorp hereby submits its 2023 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 2023 Annual Update is an informational filing to the Federal Energy Regulatory Commission ("FERC" or the "Commission").¹

1. Introduction

On May 23, 2013, the Commission accepted a settlement agreement ("Settlement Agreement") in Docket No. ER11-3643, which implemented a formula transmission rate for PacifiCorp.² Under the formula transmission rate, the charges PacifiCorp assesses for Point-to-Point Transmission Service and Network Integration Transmission Service are calculated annually using the Annual Transmission Revenue Requirement ("ATRR"). Pursuant to the Protocols, PacifiCorp calculates by May 15 of the current year: (1) the projected ATRR and transmission rates for the next Rate Year (the "Projection") and Schedule 1 rate for the next Rate Year, in accordance with the Formula Rate; and (2) the true-up for the projections effective in the preceding calendar year in accordance with the Formula Rate (the "True-Up").³

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

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

³ Attachment H-2, Formula Rate Implementation Protocols, § I.3(a)-(b) (1.0.0). 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."

2. Description of 2023 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, 2023, through May 31, 2024 (i.e., the "next Rate Year" for purposes of this Annual Update). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. The Projection calculation in the 2023 Annual Update includes inputs from PacifiCorp's 2022 FERC Form No. 1, filed on April 18, 2023⁴, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

Consistent with Section I.4(b) of the Protocols, PacifiCorp has developed a "variance analysis" of the Formula Rate compared with the projected Formula Rate components contained in the Annual Update for the Rate Year under review, to show the percentage change of each Formula Rate input compared to the preceding Rate Year. This variance analysis is provided for the Projection as Enclosure 4 and for the True-Up as Enclosure 5. The variance analysis is for illustrative and informational purposes and has no impact on transmission customers' rates or charges.

PacifiCorp is providing the enclosures described above in native format with supporting worksheets for ease of review. In addition, PacifiCorp is including the following work papers and other materials in this informational filing:⁵

• Information supporting forecasted transmission plant additions as described in Section I.3(d) of the Protocols including: (i) the expected date of completion; (ii) percent

⁴ PacifiCorp, https://elibrary.ferc.gov/eLibrary/filedownload?fileid=0F383B6C-7A8C-CF77-9097-879600A00000.

⁵ PacifiCorp is providing Enclosures 1, 3 & 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, https://www.ferc.gov/sites/default/files/2020-04/staff-guidance.pdf.

completion status as of the date of the Annual Update; (iii) a one-line diagram 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);

- 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>).

Please note that according to Paragraph 3.4.2.5 of the Settlement Agreement and also noted as footnote Q to its Formula in Attachment H-1, as reflected on Appendix 1, "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%." Based on 2022 Cost of Capital data (derived from Attachment 14 of the formula rate template) the equity ratio slightly exceeded 53% percent (53.48%) and therefore excel cell H209, Common Percent, on Appendix A, was adjusted down to reflect 53%. Excel cell H207, the Debt Percent, on Appendix A, was reflected to show 1 minus the preferred stock ratio minus 53% as outlined in the Settlement.

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, 2023. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Supporting Documentation

The following enclosures are included in this filing:

- 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 2022 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 2022 FERC Form No. 1 data and load data from the 2022 True-Up;

⁶ See Utah Associated Mun. Power Sys. v. PacifiCorp, 149 FERC ¶ 61,267 at P 14 (2014).

- 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 2022 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 2023 Projection and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2022 Projection;
- Enclosure 5 True-Up variance analysis, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2022 True-Up and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2022 Projection;
- Enclosure 6 Transmission Plant Additions Detail for the Rate Year;
- Enclosure 7 Summary of Material Changes; and
- Enclosure 8 2023 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2022.

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 the date of this informational filing, as well as a populated formula in fully-functional spreadsheets showing the calculation of the Annual Update with documentation supporting the calculation, in an accessible location on PacifiCorp's OASIS website. Included among that documentation are Appendices A and B and Attachments 1 through 17 to the Formula Rate.

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw/ The Annual Update information is centralized in the following folder on the OASIS site: "2023 Transmission Formula Annual Update." In addition, in compliance with the Commission's April 20, 2023 in Docket No. EL22-38,8 PacifiCorp will post the docket number assigned to its informational filing (along with notice of the Annual Update) on both PacifiCorp's website and its OASIS website.9

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

⁷ See www.oatioasis.com/ppw in the following folder location under "Documents" folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2023 Transmission Formula Annual Update.

⁸ See PacifiCorp, 183 FERC ¶ 61,031 at P 21 (2023) ("April 20 Order").

⁹ PacifiCorp's company website can be found at: https://www.pacificorp.com/transmission/transmission/services.html.

address where the Annual Update posting is located.¹⁰ Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT, as well as all intervening parties to the above-referenced proceeding.

PacifiCorp is also serving this filing on FERC Staff and each of the following state public utility commissions regulating PacifiCorp's retail service operations: California Public Utilities Commission; Idaho Public Utilities Commission; Oregon Public Utility Commission; Public Service Commission of Utah; Washington Utilities and Transportation Commission; and Wyoming Public Service Commission. In compliance with the April 20 Order, PacifiCorp will also serve this filing on consumer advocacy agencies in a state where PacifiCorp serves retail customers and state attorney[s] general in a state where PacifiCorp serves retail customers.

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. ¹¹

Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 (503) 813-5620 Mathew.Loftus@PacifiCorp.Com Eva Kwitman
Transmission Rates and Regulatory Adviser
PacifiCorp
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¹⁰ In the April 20 Order, the Commission directed PacifiCorp to amend the definition of "Interested Party" in the Protocols to include entities such as consumer advocacy agencies and state attorneys general. PacifiCorp submitted revisions to the definition of "Interested Party" to comply with the April 20 Order (Docket No. ER23-1865). The new proposed definition is, "For purposes of these Protocols, the term 'Interested Party' includes, but is not exclusive to a transmission customer under PacifiCorp's Tariff, a state utility regulatory commission in a state where PacifiCorp serves retail customers, any entity having standing in a Federal Energy Regulatory Commission ("Commission" or "FERC") proceeding investigating the Formula Rate (as defined in Section I.1, below), staff of FERC, consumer advocacy agencies in a state where PacifiCorp serves retail customers, and state attorney[s] general in a state where PacifiCorp serves retail customers.

¹¹ 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.

Scott Bolton Senior Vice President, Transmission Development PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232 Phone: (503) 813-7205

Scott.Bolton@Pacificorp.com

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

Respectfully submitted,

Matthew Loftus

Assistant General Counsel

PacifiCorp

825 N.E. Multnomah, Suite 2000

Portland, OR 97232

(503) 813-5620

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 at Washington, D.C., this 15th day of May, 2023.

/s/ Daryl A. Bascus
Daryl A. Bascus
Paralegal
Troutman Pepper Hamilton Sanders LLP
401 9th Street NW, Suite 1000
Washington, DC 20004
daryl.bascus@troutman.com

PACIFICORP

Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

				2023 Projection
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data Projection
				,
Alloca	tors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	31,337,006
2	Total Wages Expense		354.28b	365,503,661
3	Less A&G Wages Expense		354.27b	36,895,696
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	328,607,965
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.5363%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	32,613,267,701
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,341,119,101
8	Accumulated Amortization \(\)	(Note N)	Attachment 5	736,465,711
9	Total Accumulated Depreciation		(Line 7 + 8)	12,077,584,812
10	Net Plant		(Line 6 - Line 9)	20,535,682,889
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,408,642,456
12	Gross Plant Allocator		(Line 11 / Line 6)	25.7829%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,138,445,732
14	Net Plant Allocator		(Line 13 / Line 10)	29.8916%
Plant (Calculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	8,046,307,902
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	114,938,773
17	Total Transmission Plant		(Line 15 + Line 16)	8,161,246,674
18	General Plant	(Note N)	Attachment 5	1,465,275,063
19	Intangible Plant	(Note N)	Attachment 5	1,128,981,210
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,594,256,274
21	Wage & Salary Allocator		(Line 5)	9.5363%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	247,395,782
23	Land Held for Future Use	(Notes B & L)	Attachment 5	2,112,145
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,410,754,601

				2023 Projection			
Shad	ed cells are inputs	Notes	2022 Form 1 data Projection				
Accumulated Depreciation and Amortization							
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,146,075,86			
26	Accumulated General Depreciation	(Note N)	Attachment 5	565,097,82			
27	Accumulated Amortization	(Note N)	(Line 8)	736,465,7			
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,301,563,5			
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	9.536 124,120,8			
	<u> </u>		,				
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,270,196,72			
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,140,557,87			
djus	tments To Rate Base						
	Accumulated Deferred Income Taxes						
33	ADIT net of FASB 106 and 109		Attachment 1A	(845,027,97			
33b	Excess or Deficient ADIT Balance		Attachment 1B	(327,148,65			
	CWIP for Incentive Transmission Projects						
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6				
	ITC Adjustment						
35	IRC 46(f)1 adjustment		Attachment 5	(6,8			
	Unfunded Reserves						
36	Unfunded Reserves		Attachment 16	(12,527,28			
	Prepayments						
37	Prepayments	(Note K & N)	Attachment 11	14,472,31			
	Abandoned Plant						
38	Unamortized Abandoned Plant	(Note O)					
	Materials and Supplies						
39 40	Undistributed Stores Expense Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	9.5363			
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 3) (Line 39 * Line 40)	9.000			
42	Construction Materials & Supplies	(Note N)	Attachment 5	251,987,73			
43	Wage & Salary Allocator	, ,	(Line 5)	9.5363			
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	24,030,27			
45 46	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5 (Line 41 + Line 44 + Line 45)	1,327,74 25,358,0 3			
40			(Lille 41 + Lille 44 + Lille 43)	23,330,02			
47	Cash Working Capital Operation & Maintenance Expense		(Line 75)	92,163,5			
48	1/8th Rule	(Note S)	Zero	0.0			
49	Total Cash Working Capital Allocated to Transmission	(Note o)	(Line 47 * Line 48)	0.0			
	Network Upgrade Balance						
50	Network Upgrade Balance	(Note N)	Attachment 5	(154,590,84			
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,299,471,26			
52	Rate Base		(Line 32 + Line 51)	4,841,086,61			
JZ	Nate Dase		(LING OZ + LING OT)	4,041,000,01			

				2023 Projection 2022 Form 1 data
nade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection
erat	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	239.061.0
53 54			Attachment 5	10.849.2
55	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	
55 56	Less: Account 565 Transmission O&M		(Lines 53 - 55)	163,235,2 64,976, 5
50	Transmission Odiw		(Lines 33 - 33)	04,370,0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	264,608,5
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	
59	Less Property Insurance Account 924		320.185b	4,518,3
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,166,6
62	Less General Advertising Exp Account 930.1	` '	320.191b	15,7
63	Less Membership Dues	(Note C)	Attachment 5	718,4
64	Administrative & General Expenses	•	(Line 57 - Sum (Lines 58 to 63))	233,189,2
65	Wage & Salary Allocator		(Line 5)	9.536
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	22,237,6
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,784,4
68	General Advertising Exp Account 930.1 - Safety-related Advertising	(Note E)	Attachment 5	3,764,2
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,784,4
09	Subtotal - Accounts 920 and 930.1 - Italishinssion Related		(Line of + Line oo)	3,764,4
70	Property Insurance Account 924	(Note F)	Attachment 5	4,518,3
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,518,3
73	Gross Plant Allocator		(Line 12)	25.782
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,164,9
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	92,163,5
			(2003)	,,-
eprec	iation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	137,423,0
	·			
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	50,352,7
78	Intangible Amortization	(Note H)	Attachment 5	64,151,5
79	Total		(Line 77 + Line 78)	114,504,3
80	Wage & Salary Allocator		(Line 5)	9.536
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	10,919,4
82	Abandoned Plant Amortization	(Note O)		
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	148,342,4
	•		,	
	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	42,647,9
85	Total Taxes Other than Income Taxes		(Line 84)	42,647,9
-			, ,	,,,.

					2023 Projection
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, at	ttachment, or instruction)	2022 Form 1 data Projection
ofurn \	Capitalization Calculations	•	•	•	
etum	Capitalization Calculations				
ı	ong-Term Debt				
86	Account 221 Bonds		Attachment 14		8,832,457,69
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		8,832,457,69
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		24,107,93
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		42,264,53
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		2,596,85
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		1,58
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		8,763,489,95
ı	ong Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		404,320,90
98	Less Hedging Expense	(Note R)	Attachment 14		
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,457,19
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		443,65
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		2,71
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		409,219,03
F	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		10,213,677,22
113	Less: Total Preferred Stock		(Line 110)		2,397,60
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		72,292,12
115	Less: Account 219		Attachment 14		(16,125,81

Sum Lines 112 through 115

10,155,113,314

Total Common Stock

116

					2023 Projection
Shaded	I cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
					Projection
,					
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	46.99
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))	53.00
		Long Term Debt Cost =			
		Long Term Debt Cost /			
120	Debt Cost	Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.679
		Preferred Stock cost =		(======================================	
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.759
122	Common Cost	Common Stock	(Note H)	Fixed	9.809
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.199
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.009
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.199
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3890%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	357,706,448
Compo	site Income Taxes				
	Income Tax Rates				
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.549
130	p	(percent of federal income tax deduc		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SI		r er state tax code	24.587%
132	T / (1-T)	1 = 1 - \((1 - 311) \ (1 - 111)] / (1 - 31	1 111 p); =		32.602%
	• •				02.0027
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(315,573
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(418,458
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WC	CLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	81,990,972
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,010
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortiza	ation Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,592
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	55.189.921

				2023 Projection
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data Projection
			•	
Revenu	e Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	6,140,557,877
138	Total Adjustment to Rate Base		(Line 51)	(1,299,471,262
139	Rate Base		(Line 52)	4,841,086,615
140	Total Transmission O&M		(Line 75)	92,163,517
141	Total Transmission Depreciation & Amortization		(Line 83)	148,342,499
142	Taxes Other than Income		(Line 85)	42,647,984
143	Investment Return		(Line 127)	357,706,448
144	Income Taxes		(Line 136)	55,189,921
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	696,050,370
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	8,046,307,902
147	Excluded Transmission Facilities	(Note J)	Attachment 15	350,284,666
148	Included Transmission Facilities		(Line 146 - Line 147)	7,696,023,235
149	Inclusion Ratio		(Line 148 / Line 146)	95.65%
150	Gross Revenue Requirement		(Line 145)	696,050,370
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	665,748,799
	Revenue Credits			
152	Revenue Credits		Attachment 3	146,736,897
153	Net Revenue Requirement		(Line 151 - Line 152)	519,011,901
	N. P. J. O.			
	Net Plant Carrying Charge		(I in a 450)	200 050 070
154 155	Gross Revenue Requirement Net Transmission Plant		(Line 150) (Line 17 - Line 25 + Line 34)	696,050,370 6.015,170.814
156	Net Plant Carrying Charge		(Line 17 - Line 25 + Line 34) (Line 154 / Line 155)	11.5716%
157	Net Plant Carrying Charge without Depreciation		(Line 154 / Line 155) (Line 154 - Line 76) / Line 155	9.2870%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4227%
	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)	283,154,001
160	Increased Return and Taxes		Attachment 4	446,919,181
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	730,073,182
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,015,170,814
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.1372%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.8526%
165	Net Revenue Requirement		(Line 153)	519,011,901
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,371,880
168 169	Interest on Network Upgrade Facilities Net Zonal Revenue Requirement		Attachment 5 (Line 165 + 166 + 167 + 168)	5,813,346 530,197,128
	·		(Line 100 - 100 + 101 + 100)	550, 197, 120
	Network Service Rate	(81.4.15	Attackers and On 10h	
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,292
171	Rate (\$/MW-year)		(Line 169 / 170)	37,098

(Line 171)

37,098

Network Service Rate (\$/MW-year)

2023 Projection

Shadad calle are inpute	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
Shaded cells are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	Projection

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$665,748,799
	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	\$6,199,584 <u>\$140,537,314</u> \$146,736,897
5	Interest on Network Upgrades	Attachment 5	\$5,813,346
6	Transmission Incentive Credit	Attachment 7	\$5,371,880
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$530,197,128
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,292
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.098490
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.091541
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.713433
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142687
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.101919
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.92
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,711,177,577)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.8916%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,368,539	(11,431,280)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(815,180,464)

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 ADIT	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benef	its						
	15.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220 72	0.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
	20.182 LTIP - non current	6,376,812	0	0	0		Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324 72	0.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 72	10.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 72	0.300 Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most 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 50	15.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733	periods or upon termination.
287373 91	0.580 Wasatch workers comp reserve	546.673		•		E40.070	Accrued liability for the expected claims related to workers compensation previously held by
	U.380 Wasatch Workers comp reserve 10.150 FAS 112 Book Reserve - Post Employee Benefits	5.397.392	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	10.820 FAS 158 SERP Liability	13.200.090	13.200.090	0	•	3,331,332	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivat		10,200,030	10,200,000		•		Total dupplemental Exceditive Neuronicity I am (OETA) obligations, as required by 1 Ao 150.
	5.839 NonCurr Liab - Frozen MTM	8.961.246	8.961.246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabi		7,531,510	2,523,532		-		
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045 61	0.155 RL - WA - Plant Closure Costs	333,329	333,329	0	0	0	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047 61	0.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
287048 70	15.425 RL - Bridger Accelerated Depreciation - WA	626.813	626.813	0			costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
207040 70	5.425 RL - Bridger Accelerated Depreciation - WA	020,013	020,013	U	U	U	Jim Bridger Plant pursuant to Docket UE-191024. Regulatory liability established to record the giveback of excess funds collected from California
287049 70	5.352 RL - Klamath Dams Removal - CA	64.244	64,244	0	0		customers for Klamath River Dams Removal.
201043 10	0.002 TE - Maniatri Danio Monovai - OA	04,244	04,244		•		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 70	05.340 RL - Income Tax Deferral - CA	693,274	693,274	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 Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053 70	15.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	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
007055 70		0.404.450					rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055 70	15.344 RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	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
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056 70	15.345 RL - Income Tax Deferral - WY	201.039	201.039	0	0		and reduced the federal income tax rate from 35% to 21%.
207030 70	0.040 TE-Income Tax Belefial - WT	201,000	201,000	•	•		Regulatory liability established to record the deferral of protected property related EDIT
287061 70	15.346 RL - Protected PP&E EDIT Amortization - CA	488.095	488.095	0	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 70	5.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	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	15.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
007004	S 040 DL Destroyed DD05 EDIT Association LIT	E 000 057	E 000 057				Regulatory liability established to record the deferral of protected property related EDIT
287064 70	15.349 RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
287065 70	15.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
007000	S 054 DI Destroted DD05 EDIT Association MAY	0.400.000	0.400.000				Regulatory liability established to record the deferral of protected property related EDIT
287066 70	15.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.

Part 1957 1.							
Part 1968 1969	287111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0 0 3	15% to 21%.
Part 1968 Part	297112	705 200 DI Protocted DDRE EDIT ID	20.402.094	20 402 094	0	F	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded is a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
2011 1942 P. Packed PFE DF ON 20 20 20 20 20 20 20 2	20/112	703.200 NE - Florected FFRE EDIT - ID	20,492,904	20,492,904	0	F	Regulatory liability established to defer Oregon's portion of protected property related EDIT
1972 1982 R Process 1982 R P	287113	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0 0 3	5% to 21%.
Property Set Prop	287114	705 290 RI - Protected PP&F FDIT - WA	20.945.893	20 945 893	0	r	ecorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
2011 775.99 R.						F	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
19.10 19.0	287115	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0 0 3	15% to 21%.
Processor PRESENCE 19-25	287116	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	a	is a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
1995 1996							
1971 1972 1972 1972 1973	287121	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0 0 3 F	15% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
Page	287124	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0 0 E	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate rom 35% to 21%.
15.217 15.24 15.24 15.25 15.						F	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT ecorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
19.00 19.0	287125	705.297 RL - Non Protected PP&E EDIT- WY		8,877,468	0	0 0 3 F	15% to 21%. Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
19.20 1.	287173	415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	0 0 in	ncremental decommissioning pursuant to Docket UE-191024
2017 2017	287174	705.410 RL - Cholla Decommissioning - CA	(12,328)		0	0	
Postable Processing Proce	287176	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0 F	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
18.100 1	287177	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0 O F	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
\$27.00 \$2.	287178	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	
2011 10 12 R Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 Mrs Home Tax Property Fordinary - PMI 10 Mrs Home Tax	287184	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0 0 6	entities, to be used to fund programs that benefit Oregon customers.
2011 10 10 10 10 10 10 1	287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0 0	other deferred items that do not have current provision impacts.
27191 70.200 R. No-Property CDIT CA 98.800 98.800 0 0 0 0 0 0 0 0 0	287190	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0		
27719 705.200 R. Non-Propenty EDIT - CA 98.601 9.001						F	Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 706.284 RL - Nun-Property EDIT - WA	287191	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0 0 ii	n the income tax rate.
207196 202.079 R FAS 198 Pool Retirement 6,465,400 0 0 0 0 0 0 0 0 0	287195	705 284 RI - Non-Property EDIT - WA	260 950	260 950	0	_ r	on-property accumulated deferred income taxes allocable to Washington resulting from the
287200 705.287		· •			0	F	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
1					0	0 0 F	Regulatory liability with respect to the Washington decoupling mechanism.
Regulatory Lubilly established to record Energy Savings Assistance (ESA) - CA						i	n the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
16,224 16,244 1	287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
Regulatory Liability established per Order No. 15-080 in Docks tell Ect go on Per activated by an optional charge of process of YC pt out 1,673,798 1,673,798 0 0 one present a set of process of YC pt out 1,673,798 0 one present a set of process of YC pt out 1,673,798 0 one present a set of process of YC pt out 1,673,798 one process of YC p	287209	705.266 RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0 0 0	ESA collections from California offset by ESA program expenditures incurred) in a regulatory ability balancing account for California.
September 1673,798 1673,798 1673,798 1673,798 0							
Regulatory (InDitty established as a balancing account for a pass-through benefit to Idaho outsuffering customers receive a credit to their bill.	287212	705 245 PL - OR Direct Access 5 Vr Ont out	1 673 708	1 673 708	0		
287213 425.381 R. P. P. P. Balance Act - ID	201212	103.240 RE - ON BIROCEPIOCOSS & 11 Opt out	1,070,730	1,073,730			
difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan related costs were disallowed in Washington, therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.	287213	425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0 0	ustomers from BPA (Bonneville Power Administration) under the Northwest Power Act where ualifying customers receive a credit to their bill.
287225 605.103 ARC/Regulatory Difference - Trojan - WA							
287227 705.531 RL - VIX Solar Feed-in Tariff - NC 3,026,841 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 0 Regulatory Difference - Troign - WA 15,026 0 0 0 0 0 0 0 0 0						a	occount is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287227 705.531 RL - UT Solar Feed-in Tariff - NC 3.026,841 3.026,841 0 0 0 Regulatory liability established to record UT solar Feed in Tariff NC Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Crean Power Po	287225	605.103 ARO/Regulatory Difference - Trojan - WA	15.026	15.026	0		
287231 705.519 RL - WA Def NPC - Noncurrent 680,043 680,043 0 0 (PCAM) deferrals. 880,043 0 0 0 (PCAM) deferrals. 880,04 0 0 0 (PCAM) deferrals. 880,04 0 0 0 (PCAM) deferrals. 880,04	287227	705.531 RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0 0 F	Regulatory liability established to record UT solar Feed in Tariff.
287233 705.515 RL - OR Def NPC - Noncurrent 1,952.262 1,952.262 0 0 0 setablished to record the Oregon 20.71 FERC Refund. 287237 705.510 RL - CA Def NPC - Noncurrent 574.598 574.598 0 0 0 deterrals. 287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.653 1,525.653 0 0 0 dedicated and the setablished to record the Certain of the Pryor Mountain renewable energy 2.287252 705.263 RL - Sale of REC - WA 9,705.306 RL - 50% Bonus Tax Depreciation - WY 84.697 0 0 0 depreciation. 287238 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Utah's allocation of the REC - verse included in rates and a 25.8722 and a 1,525.693 0 0 Utah's allocation of the Action REC revenue included in rates and a 25.8722 and a 1,525.503 0 Utah's allocation of the Corporance of the regulatory abselts the regulatory assets result in a credit balance instead of a dejustory assets result in a credit balance instead of a dejustory assets result in a credit balance instead of a dejustory assets result in a credit balance instead of a dejustory assets result in a credit balance instead of a dejustory asset 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 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 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 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 of the regulatory assets result in a credit balance of the regulatory inclined a	287231	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0 0 (PCAM) deferrals.
287233 705.515 RL - OR Def NPC - Noncurrent 1,952,262 1,952,262 0 0 0 established to record the Oregon 2017 FERC Refund.						a	and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Gelerals. 287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Regulatory assets result in a credit balance instead of a debit balance, or vice of versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of a discovered process. 287262 100.100 RL ITC 141,964 141,964 0 0 0 Regulatory liability established for ecord the deferral of the Pryor Mountain renewable energy or received by the Company. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Recurrence between REC revenue included in rates and Recurrence and received by the Company.	287233	705.515 RL - OR Def NPC - Noncurrent			0	0 0 6	established to record the Oregon 2017 FERC Refund.
287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Uversa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Begulatory liability established to record purchase of California greenhouse gas pollution emission of Dallowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 credits revenue that will be given back to Washington customers. 287262 100.100 RL TC 11,964 141,964 0 0 0 0 credits revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 0 depreciation. 287271 705.336 RL - Sale of REC - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference betw	287235	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	0 0 0	leferrals.
28728 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 credits revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 credits revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to tra	287237	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0 0 0	he balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa
287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 certifies revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 0 certifies revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to record the deferral of the Pryor Mountains renewable energy or certification and control 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 or depreciation. Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax or depreciation. Regulatory liability stablished to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included					0	F	Regulatory liability established to record purchase of California greenhouse gas pollution emission
287262 100.100 RL ITC 141.964 141.964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						F	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287288 415.706 RL - 50% Bonus Tax Depreciation - WY 84.697 84.697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 326,872 326,872 0 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax					0		
287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 84,697 0 0 0 depreciation. Regulatory Liability established to track the difference between REC revenue included in rates and 0 Utah'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 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC r					0	0 0 F	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Utah'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	287268	415.706 RL - 50% Bonus Tax Depreciation - WY			0	0 0 0	lepreciation.
	287271	705.336 RL - Sale of RECs - UT	325,872	325,872	0	0 0 μ	Itah's allocation of the actual REC revenue received by the Company.
	287272	705.337 RL - Sale of RECs - WY	108,478	108,478	0		

007074 705 004 DI 0-I6DEOOD	105.801	105.801	Ó			Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	U		(Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
						the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284 610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	((versa.
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	(0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	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	17,231,816	17,231,816	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	205.301	205,301	0			qualifying customers receive a credit to their bill.
Edition From the Regulation of Front State of St						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	867,977	867,977	0	()	
287390 610.141 RL - WA Rate Refunds	700.026	700,026	•			Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287390 610.141 KL - WA Rate Retunds	700,026	700,026	0)	Regulatory liability established to record the effects of changes in fair value of certain derivative
						instruments entered into to hedge the Company's future retail resource requirements.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	() (
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201410 705.241 KL- Alternative Rate for Energy Program - CARE - CA	155,900	155,906	<u> </u>		, ,	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	1,272,061	1,272,061	0	()	Plant that are in excess of those approved for recovery by regulatory authorities.
007445 040 440 Ph HT Have Franch Felica	336.911	336.911	•			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	330,911	336,911	0)	Lifeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	(Income Energy Assistance Program.
						Regulatory liability established to record revenues received from customers participating in the
207472 705 270 DI Dive Clay Decarem OD	FF0 007	FF0 007				company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	0) (Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	0	() (energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33,026	33,026	0			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201413 103.212 NE - Dide Sky Frogram Ch	33,020	33,020	0		,	Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	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
287477 705.274 RL - Blue Sky Program ID	36.773	36,773	0			energy certificates.
20	04,1.0					Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	0	() (Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0			due to the implementation of new rates on January 1, 2014.
State Carryforwards						
287280 DTA State Charitable Contribution Limitation	187,893	187,893	0	(Charitable contribution carryforward for state income tax purposes.
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	187,893 66,976,846	187,893 66,976,846	0	(State net operating loss carryforward for income tax purposes.
287/280 DTA State Charitable Contribution Limitation 287431 DTA Net Operating Loss Carrylorward-State 287449 DTA Federal Detriment of State NOL			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
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits	66,976,846 (14,104,595) 584,208	66,976,846 (14,104,595) 584,208	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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	66,976,846 (14,104,595) 584,208 331,353	66,976,846 (14,104,595) 584,208 331,353	0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	66,976,846 (14,104,595) 584,208 331,353 75,465	66,976,846 (14,104,595) 584,208 331,353 75,465	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Ocegon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287499 DTA Idaho TIC Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353		(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA C AMT Credit Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Ocegon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Progno BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287498 DTA Colorado Tax Credit Carryforward 287281 DTA Co AMT Credit Carryforward Loss Contingencies Description	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA Spot 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gian 287499 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho TIC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 105.400 287339 105.400 75 43 ARO Liability	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Oregon BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287699 DTA Colorado Tax Credit Carryforward 287281 DTA Ca AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 2874949 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis 8Asset Retirement Obligations 8287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddano state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho TIC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 105.400 287339 105.400 75 43 ARO Liability	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Sook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287493 DTA Idaho ITC Carryforward 287283 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 287341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,366 34,476,231 72,638,523 (12,292,199)	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
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287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	66,976,846 (14,104,595) (58,4208 331,533 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddhos state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
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287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	66,976,846 (14,104,595) (58,4208 331,533 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287493 DTA Golorado Tax Credit Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Conttingencies 8 78741/2879710.530/415.8 Inluvires & Damages Accrual - Cash Basis Assat Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287110 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	66,976,846 (14,104,595) (58,4208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Correction 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81lnjuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability pestablished 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
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Golorado Tax Credit Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 487341/2879710.5304/15.8 Hitupires & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease)	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763)	66,976,846 (14,104,595) (58,4208 331,533 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Dock tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Correction 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81lnjuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Dock tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential calaris. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruad for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal receivable due from joint owners.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA ETC Purchased Gain 287493 DTA Call Chartyforward 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287109 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,881	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 342. Accrued liability pestablished to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287494 DTA BETC Purchased Gain 2872949 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies STAMPS CONTINUES & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287110 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287215 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-lax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA ETC Purchased Gain 287493 DTA Call Chartyforward 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287109 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,881	0			State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287494 DTA BETC Purchased Gain 2872949 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies STAMPS CONTINUES & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287110 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287215 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability pestablished to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287498 DTA Colorado Tax Credit Carryforward 287289 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 8 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec 287219 715.810 Chehalis Mitigation Obligation	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,783) 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies Loss Contingencies 87341/2879710.530415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obiligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obiligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464	66,976,846 (14,104,595) 584,208 331,553 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287498 DTA Cladra Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Conitact Obligation <	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idano state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Chehalis plant not currently deductible for income tax purposes. Reserve against receivable due from joint owners.
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Credit Carryforward 287289 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec<	66,976,846 (14,104,995) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability established bursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for fax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine accounts of difference between recognized vs. realized gains in compensation plan inves
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Gregon BETC Credits 287491 DTA BETC Purchased Gain 287492 DTA BETC Purchased Gain 287293 DTA Carryforward 287299 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec <td< td=""><td>66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715</td><td>66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715</td><td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td></td><td></td><td> State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. </td></td<>	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward.
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Credit Carryforward 287289 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec<	66,976,846 (14,104,995) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability established bursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for fax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine accounts of difference between recognized vs. realized gains in compensation plan inves

					Regulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(4.641)	(4.641)	0	r	or recovered in excess of insurance claims incurred.
Edizon Too. 102 Troy Ediz With Topolty Indutation Trooping	(1,011)	(1,011)	· ·		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0		0 in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0		n Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287/258 705.454 Reg Liab - 01 Property Insurance Reserve	431,027	431,027	U		Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	207 200			
287259 705.455 RL - Property Insurance Reserve - WY	227,300	227,366	U	<u> </u>	0 recovered in excess of insurance claims incurred.
COTOTO NA LI AN COTO	(0.740.055)	(0.740.055)			Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	<u> </u>	0 expiration.
				_	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	262,450	262,450	0	0	0 enhancement.
					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	532,974	532,974	0	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	137,567	137,567	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	561,449	0	561,449	C	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	4,608,428	4,608,428	0	C	
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	C	Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	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	5,361,820	5,361,820	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	4,081,653	4,081,653	0	C	0 settlement obligations.
					Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	15,274	15,274	0	C	0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406.016	406.016	0	C	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	571.190	571.190	0	C	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3.660.987	3,660,987	0	(Accrued liability for royalty payments to the Mineral Management Service on coal production.
					Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
					a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	2.065.766	0	0	0	2,065,766 Mine to the Hunter plant.
	2,000,100	•	· ·		Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670.527	670.527	0	0	0 taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	0	Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11.973)	0	Ö	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71.819	71.819	0	0	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2.588)	(2.588)	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	Č	0
Subtotal - p234	701,421,321	673.062.464	561,449		27.797.408
Less FASB 109 Above if not separately removed	(61.344.095)	(61.344.095)	001,443	0	2,7,0,70
Less FASB 106 Above if not separately removed	2.065.766	(51,044,030)	0	0	2.065.766
Total	760,699,650	734,406,559	561.449		25.731.642
1.000	700,039,030	754,400,009	301,443		1 20,707,072

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

- 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

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

C Gas, Prod, Dist Or Other Related В D Ε G Total Transmission Plant Labor Related Justification Related Related Account 281 Electric: (143,583,856) 287960 ---- Accelerated Pollution Control Facilities Depreciation (143,583,856 Depreciation on pollution control facilities. Rounding Subtotal - p275
Less FASB 109 Above if not separately removed (143,583,856) (143,583,856) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total (143,583,856) (143,583,856) 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
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

C Gas, Prod, E F G

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282	2			Related	Related	Related	Related	
287605			(111.999)	(111,999)				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)	U	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 A	Adjustment	(4,138,516)	(4,138,516)	0	0	0	
007700								Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 287610	610.101 Amortization NOPAs 99-00 RAR 105.403 Asset Retirement Obligation		(30.835.148)	(30,835,148)	0	0		licensing of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs		211,963,420	211,963,420	0	0	Č	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 287605	105.143 Basis Intangible Difference 105.120 Book Depreciation		(110,631)	3 151 269 034	0	(110,631)		related to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss		13,841,533	13,841,533	0	0		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
								Book-tax basis difference related to test energy revenues which are received/earned for power
287605 287605	105.146 Capitalization of Test Energy 105.137 Capitalized Depreciation		5,627,948 (24,282,107)	5,627,948 (24,282,107)	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	105.100 Capitalized labor and benefit costs		24,979,766	24,979,766	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsi		1,565,135	1,565,135	0	0	C	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed A		0	806,855,823	(806,855,823)	0	(00.045.405.	PowerTax Report #257: Transmission Book Allocation Group.
287605 287605	Direct Assignment: Intangible Fixed Asset	els s	0	33,645,425 116,484,291	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group. PowerTax Report #257: General Book Allocation Group.
207000	Bridge ricologismont. Contrar ricologista						(110,101,201	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153 Contract Liability Basis Adj - Chehalis		(57,751)	(57,751)	0	0	(tax purposes.
287605 287605	105.151 Contract Liability Basis Adj - Eagle Moun 105.130 Contribution in Aid of Construction	ntain	(15,024) 332,638,465	(15,024) 332 638 465	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 Contribution in Aid of Constituction		332,030,403	332,030,403	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 287224	105.175 Cost of Removal 145.030 CWIP Reserve		(248,847,482)	(248,847,482) 1,611,162	0	0	(Reserve established for inactive projects included in CWIP.
201224	145.030 CWIP Reserve		1,011,102	1,011,102	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
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141 Debt AFUDC		(189,606,230)	(189,606,230)	0	0	C	interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117 Effects of Ratemaking - Fixed Assets Fe	d only - PMI	(1.953.665)	(1.953.665)	0	0		balances for PMI's portion of Bridger Coal Company's fixed assets.
201001	100.117 Effects of Naternaking - 1 IXed Assets 1 C	d Offity - 1 Wil	(1,555,655)	(1,300,000)	•			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 Flo	owthrough	(46,629,188)	(46,629,188)	0	0	0	taxable income as compared to book income.
								taxable income as compared to book income Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139 Equity AFUDC		(134,198,080)	(134,198,080)	0	0	C	interest on debt.
007000	105.010 11 1 1 1 1 1 1 1 1			(0.045.055)				PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 287605	425.310 Hydro Relicensing Obligation 105.125 Tax Depreciation		(3,045,255) (5,364,730,483)	(3,045,255) (5,364,730,483)	0	0		North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605	105.152 Tax Fixed Asset Gain/Loss		(93,273,943)	(93,273,943)	0	0	Č	book-tax difference related to the disposition of capital assets.
								Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 287605	105.129 Fixed Assets - State Modifications 105.131 Idaho Disallowed Loss		16,721,417 513,632	513 632	0	16,721,417		primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
201003	103.131 Idano Disanowed Loss		313,032	313,032	U	0		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	C	in the period paid and incurred for income tax purposes.
287929	105.460 Non-ARO Removal Costs		(269,264,827)	(269,264,827)	0	0	(Regulatory liability related to removal costs.
286605	105.136 PP&E FIN 48 Balances		(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
			(220)2.27	(000)0.07	_			Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
007005	000 040		(7.740.040)	(7.740.040)	0			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)	U	U		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
286914	415.525 RA - Lease Depreciation - Timing Differe	ence	(342,036)	(342,036)	0	0	(the lease payment less accrued lease interest. 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		(303,919)	(303,919)	0	0	(
287605	105.160 Reclass to §1031 & 1033 Exchange Nor	malization Adi - General Fixed Assets	3,961,866	0	0	0	3 961 866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
20.000		Tay Contract Mod Pladeta		U	U	0	0,001,000	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160 Reclass to §1031 &1033 Exchange Norm	nalization Adj - Transmission	176,650	0	176,650	0	C	income tax normalization rules.
287605	105.131 Reclass to Pollution Control Facilities De	enreciation	143,583,856	143,583,856	0	0		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
201003	100.101 Neciass to Foliation Control Facilities De	prediation	140,000,000	140,000,000	U	U		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		24,168,945	24,168,945	0	0	(depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
								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		(497,930,703)	(497,930,703)	0	0		
007001	445.000 DI Otaara D		/222.25	(000 0-11				Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221	415.933 RL - Steam Decommissioning - ID		(298,254)	(298,254)	0	0	C	associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222	415.934 RL - Steam Decommissioning - UT		4,192,908	4,192,908	0	0	0	associated with steam assets.
								Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223	415.935 RL - Steam Decommissioning - WY		696,887	696,887	0	0	(associated with steam assets. Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122 RL - Effects of Ratemaking - Fixed Asset	ts - PMI Fed Only	1,953,665	1,953,665	0	0		PMI's portion of Bridger Coal Company fixed assets
			.,,000	.,,,000	•	•		

						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 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	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	269,264,827	269,264,827	0	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)	(2,715,908)	(2,715,908)	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	(41,832)	(41,832)	0	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	94,152	94,152	0	0		book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

- Instructions for Account 282:

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

Schedule AD	IT-283						
Ochedule AD	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283			rtolutou	Tiolatoa	Ttolutou	rtolutou	oud in out of
FERC 283 - F	egulatory Assets						
286688	320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 0 2021.
286887	320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred 0 in 2021.
286889	320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890	415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity 0 Advisory Group pursuant to Docket UE-210414.
286891	415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893	415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894	415.261 RA - Wildland Fire Protection - UT	245,317	245,317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire 0 Mitigation Balancing Account.
286896	415.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0	0		Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911	415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912	415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at 0 accelerating transportation electrification in Washington.
286913	415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community 0 Solar Program.
286917	415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0		Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the
286920	415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the O Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921	415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the O Cholla U4 Regulatory asset - WA/FERC. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925	415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Ontra regulatory asset established to account of the estimate of unrecoverable amounts in the Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926	415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		O Cholla U4 Regulatory asset - UT. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 286928	415.730 Contra RA - Cholla U4 Closure WY 415.833 RA - Pension Settlement - CA	101,169 (197,233)	101,169 (197,233)	0	0		Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0		Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

					Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0 amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0 Regulatory asset account established to record the difference between the amount of Oregon
OCCOOL ALEGEE DA OLIO Allesados OA Nosassant	(747.004)	(747.004)		0	Regulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	U	U	0 emission allowances. Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0 EM-21.
				_	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Docket UM 2138. Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96.413)	0	0	0 customers through California rates.
257070 TIG. 101 TO BOIGHOU INTERVALID THE HAND ON	(00,110)	(00,110)		•	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0 sustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	U	U	(PCAM) deferrals. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
					Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	n request for proposal for new generation. Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
201001 110.001 101 Entirollional Good 1111	7 10,010	7 10,010			Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0 deferrals.
00000	(0.504.000)	(0.504.000)			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	U	U	deferrals. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0 sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
					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	(51,023,353)	(51,023,353)	0	0	0
*	, , , , , , , , , , , , , , , , , , , ,				Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
287640 415 680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)		0	Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	U	U	0 customers through Oregon rates. Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	0 retirement 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	(697,297)	(697,297)	0	0	o issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
201730 320.270 RA - FAS 130 Perision Liability	(67,545,651)	(67,343,031)	U	U	Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	O benefits liability.
,					Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0 deferrals.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	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	85,990	00,990	U	U	0 request for proposal for new generation. Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	-	 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID 287843 415.413 Contra RA - Deer Creek Abandonment - OR	704,078 1.984.599	704,078 1,984,599	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR 287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
					Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	11.404.387	11 404 387	_		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
201045 415.424 COIIIII RM - Deel Creek ADMIIIONMENT	11,404,387	11,404,387	0	0	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	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
The state of the s	1,100,400	1,100,400			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.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
007004 445.057 DA Dafe	(450,000)	(450 000)			regulatory order.
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0 regulatory order.
					Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	program (Oregon House Bill 3039).
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11.018)	(11.018)	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
	(0,001,240)	(0,001,240)			Regulatory asset related to indeer mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	 included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
207007 425 400 DA Klameth Hudroelectric Delices des Control LIT	(4.040.400)	(4.040.400)			Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs the
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
' *	,,	,			Regulatory asset established to record Wyoming's share of liquidating damages on outages at
007000 HE 070 BA H H H E					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program	(16,840)	(16,840) (472,366)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
201300 410.000 IVA - UT Subscriber Solar Program	(472,300)	(412,300)	U	U	Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifyin
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
207911 415.099 KA - BMA Balancing Account - UK	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.

287917 705,451 RL - Property Insurance Reserve - OR	(5.705.317)	(5,705,317)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
201911 103.431 KL * Property Insurance Neserve * OK	(3,703,317)	(3,703,317)	U			Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	C	
						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
007007 400 440 DA CalcalTO Dada Adhasharat Casa Ha	(00.005)	(00.005)	•			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 287935 415.936 RA - Carbon Plant Decomm/Inventory	(99,085)	(99,085)	<u> </u>	U		for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
207935 413.936 RA - Carbon Plant Decomminiventory	(309,309)	(309,309)	U	U		Regulatory asset established to record the deterral of Carbon Plants while on and sales proceeds of Regulatory asset established to record the balancing account activity 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	2,670,717	2,670,717	0	0	C	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(3.361.531)	(3.361.531)	0	0		inclass of miscellaneous regulatory assessifiabilities that have implied to debiticle dit balances.
287960 415.855 RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	(Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
						SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0		,	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
201911 413.000 RA - NORCUITERIL RECIASS - Other	(00,990)	(05,990)	U	U		in a credit balance. 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 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	C	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	(1,032,837)	(1,032,837)	0	0	(due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
20000	// /00 000	// /00 000				authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	U	C	Docket 20-035-04. Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(92,132)	(92.132)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
201000 110.010 101 110.0100 01000 11000 01	(11,010)	(11,010)				Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0		parks to direct utility service.
FERC 283 - Other	(33,420)	(55,420)	0	•		,
. 1.10 1.00						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)	C	is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(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	(418,623)	(418,623)	0	0	(the east side repowered wind facilities.
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0		,	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
200919 210.170 Prepaid - PSA Odivi - West	(09,425)	(69,425)	U	U		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	(financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	Ċ	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
		, , ,				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	(96,044)	(96,044)	0	0	C	escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	(Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(615.614)	(615.614)	0	0		acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
201001 420.000 Hoffillstoff Gwap	(010,014)	(013,014)	U	0		amortized over the remaining life of the plant. Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352.188)	(352,188)	0	0		over a period of 12 months or less.
	(222,100)	(222,100)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	C	months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	(over a period of 12 months or less.
22722	(70.000)	(70.000)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	(5,295,232)		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes. Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0			purposes.
201110 120.205 Trapper Willing Stock basis	(944,320)	(944,320)	U	U		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	(582,461)	0	0	0	(582,461)	earnings
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0		· ·	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0			Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	0	0			To record unrealized gains/losses from the long term incentive plan.
Rounding	(16)	(16)	0		0 ECA 947	
Subtotal - p277 Less FASB 109 Above if not separately removed	(382,542,004)	(374,419,825)	0		564,847	
Less FASB 105 Above if not separately removed Less FASB 106 Above if not separately removed	(39,005)	(99,065)	0		0	
Total	(382,442,919)	(374,320,740)	0		564.847	
1 - 1 - 1	(002, 112,010)	(07.1,020,740)		(0,007,020)	554,047	U

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

PacifiCorp

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

End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

			G	as, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.8916%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,557,977	(12,703,445)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	·)				_	(845,027,971)
9	Beginning of Year Total (Attachment 1)				(806,117,724)	2,368,539	(11,431,280)	(815,180,464)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up			L	(845,027,971)

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
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Description	1 om 1 relevance	Company	Related	Related	Related	Related	
Account 19							
Employee Be							
287414	505.700 Accrued Retention Bonus	6,635	6,635	0	C		Accrual to record retention bonuses given to various company employees.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
	920.182 LTIP - non current	5.829.033					Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300 287324	720.200 Deferred Comp. Accrual - Cash Basis	1,632,223	0	0			mployees. Non-qualified deferred compensation plan under IRC Subsection 409A.
201324	720.200 Belefied Comp. Accidal = Cash Basis	1,002,220	0	U		1,002,220	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	745.746	0	0	0	745.746	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	350,424	350,424	0	C	0	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)	7,149,433	0	0	C	7,149,433	periods or upon termination.
007070	22 522 19						Accrued liability for the expected claims related to workers compensation previously held by
287373 287399	910.580 Wasatch workers comp reserve 920.150 FAS 112 Book Reserve - Post Employee Benefits	514,360 4.607,239	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	10,232,239	10.232.239	0			Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der		0	10,202,200				Total Supplemental Exceditive Near entertrian (SENT) obligations, as required by 1740-150.
287249	415.839 NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	C	0	Non-current liability for frozen mark to market derivatives.
Regulatory L	iabilities:	0					,
							Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286945	715.295 RL - OR Fly Ash	417,972	417,972	0	C	(
007045	040 455 PL WA Plant Classes Code	666,659	000.050	•			Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	900,009	666,659	U	U) (Colstrip Unit 4 pursuant to Docket UE-191024. Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1.789.628	1,789,628	0	o c		delivered to the Jim Bridger Plant. Pursuant to Docket UE-374. Order 20-473.
		1,1.00,000	1,1.00,100	-			Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	C	0	Jim Bridger Plant pursuant to Docket UE-191024.
							Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0	0) (customers for Klamath River Dams Removal.
							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	75.301	75.301	0			and reduced the federal income tax rate from 35% to 21%.
201031	100.040 TE - Income Tax Defends - Ox	70,001	10,001				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
287055	705.344 RL - Income Tax Deferral - WA	1,845,450	1,845,450	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 Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	367,660	367,660	0	0	(and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	201 484	201.484	0			Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
207001	705.540 RE-Protected PP & EDIT Antonization - CA	201,404	201,404	0			Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1.041.545	1.041.545	0	0		amortization for return to Idaho customers pursuant to regulatory order.
		1,0.7.1,0.7.	.,,,,,,,,,				Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	C	0	amortization for return to Oregon 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	2,355,102	2,355,102	0	C	0	amortization for return to Washington customers pursuant to regulatory order.
207066	705.351 RL - Protected PP&E EDIT Amortization - WY	5.081.162	5.081.162	0			Regulatory liability established to record the deferral of protected property related EDIT
287066	703.331 RL - Protected PP&E EDTI AMORIZATION - WY	5,081,162	5,081,162	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	7,661,975	7,661,975	0	0)	35% to 21%.
		.,,	.,52.,670				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	19,580,989	19,580,989	0	C	0	21%.

287113 705.289 RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	18.900.318	18.900.318	0	0		Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	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 Utah's portion of protected property related EDIT recorded
287116 705.292 RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121 705.294 RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0		Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						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	3,866,570	3,866,570	0	0	0	from 35% to 21%. Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0		Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174 705.410 RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - ID 287176 705.412 RL - Cholla Decommissioning - OR	597,559 1,959,793	597,559 1,959,793	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0		Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	60,217	60,217	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184 705.605 RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188 100.121 RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current 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	570,964	570,964	0	0	0	PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the
287191 705.280 RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 705.284 RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0		expenses.
287200 705.267 RL - WA Decoupling Mechanism	870,750	870,750	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206 415.710 RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1 281 911	1,281,911	0	0		Regulatory Liability established per Order No. 15-060 in Docket IUE267, 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.
201212 100:240 KL = OK Dilled Access 3 11 Opt out	1,201,911	1,201,911	0	0		Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
						account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	below-the-line.
287227 705.531 RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0	0	U	Regulatory liability established to record UT Solar Feed in Tariff. Regulatory liability established to record the Washington Power Cost Adjustment Mechanism
287231 705.519 RL - WA Def NPC - Noncurrent	0	0	0	0		(PCAM) deferrals. Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287233 705.515 RL - OR Def NPC - Noncurrent	988,952	988,952	0	0		and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent	489,490	489 490	0	0		Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238 705.420 RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	0		Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252 705.263 RL - Sale of REC - WA	29 263	29.263	0	0		Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262 100.100 RL ITC	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271 705.336 RL - Sale of RECs - UT	256,208	256,208	0	0		Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272 705.337 RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284 610.147 Reg Liability-Other - Balance Reclass	4.938.533	4.938.533	0	0		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287299 705.265 RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	0	versa. Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	16.973.155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389 610.145 RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390 610.141 RL - WA Rate Refunds	172,604	172,604	0	0		Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	66.488.064	66,488,064	0	0		Regulatory liability established to record the effects of changes in fair value of certain derivative
201000 100.110 RE - FAO 100 Delivatives - Unitedlized Gain/Loss	00,488,064	00,488,064	0	U	0	instruments entered into to hedge the Company's future retail resource requirements.

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287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	(Regulatory liability to record benefits and administrative costs related to the California Alternative 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	1,217,995	1,217,995	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 the balancing account activities for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	269,905	269,905	0	C	0	Lifeline Program.
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)				Regulatory liability established to record the balancing account activities for the Washington Low
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	U		0	Income Energy Assistance Program. 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	401,914	401,914	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	135,758	135,758	0	(energy certificates.
7						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	40,049	40,049				company's Blue Sky renewable energy program, which are then used to purchase renewable
201415 103.212 RL - Blue Sky Program CA	40,049	40,049	U	-	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	1,323,315	1,323,315	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
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0	(energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287478 705.275 RL - Blue Sky Program WY	151,625	151,625				company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,025	151,025	U	 	0 0	energy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	686,276	686,276	0	(due to the implementation of new rates on January 1, 2014.
State Carryforwards	0	000				
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	208,375 67,520,970	208,375 67.520.970	0			Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
207437 DTA Net Operating Loss Carrylorward-State	67,520,970	67,520,970	U			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	(0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	280,134	280,134	0		0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	9,116	9,116	0	0		Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	4,490 18.938.531	4,490 18.938.531	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	127,924	127,924	0			Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	Č	0 0	California state income tax credit carryforward.
Loss Contingencies	0					
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45.033.428	45.033.428				Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
Asset Retirement Obligations	45,033,426	45,033,426	U	-	0	insurance reserve anticipated for potential claims.
28/339 105.400 FAS 143 ARO Liability	79,214,493	79,214,493	0	(0 0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0					
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	C	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
207 To 1 200.201 Inventory Reserve - Cholla Offic4	1,010,091	1,515,591	0		0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASI
287183 425.160 Lease Liability (Operating Lease)	2,811,380	2,811,380	0	(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
287210 505.115 Sales & Use Tax Audits	259,680	259,680	0	i i	0 0	by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments.
287211 425.226 Deferred Revenue - Other	122,447	122,447	0		0 0	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	6,285	6,285	0	C		Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	2,684,486	2,684,486	0			Accrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Obligation	57,751	57,751	0		0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
			0			Regulated environmental remediation costs required at various abandoned/closed mines and othe
287240 605.301 Environmental Liability - Regulation	15,675,911	15,675,911	0		0 0	work sites.
207244 C05 202 Environmental Liability Non Degratation	578.038	578,038				Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	578,038	5/8,038	0		0	other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				in excess of insurance claims incurred.
v / v						Regulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0	(0 0	recovered in excess of insurance claims incurred.
287256 705.452 Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0			Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
201200 100.402 INEG Elab = WWN Floperty Insulance Reserve	(123,709)	(123,709)	U		0	recovered 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	274,582	274,582	0	(0 0	in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	158,050	158,050	0	(0 0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259 705.455 RL - Property Insurance Reserve - WY	230.451	230.451				Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	230,451	230,451	0	0		recovered in excess of insurance claims incurred. Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(22,480,957)	(22,480,957)	0	(expiration.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	242,889	242,889	0	(0 0	enhancement.
287298 205.210 ERC Impairment Reserve	501,567	501,567	0			Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	311,066	311,066	0	7	0 0	emission reduction credit. 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 ov
287337 715.105 MCI F.O.G. Wire Lease	137,558	137,558	0		0	the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 Transmission Service Deposit	891,959	0	891,959			transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
207-000 TOUTO Hariamidalon Octylog Deposit	001,909	- 0	001,909		0	Accrued liability established to reserve for accounts receivable for which collection is not expected
						, and the supported
287340 220.100 Bad Debts Allowance - Cash Basis	4,772,791	4,772,791	0	(0	
287340 220.100 Bad Debts Allowance - Cash Basis 287354 505.150 Miscellaneous Current & Accrued Liability 287370 425.215 Unnared Joint Use Pole Contract Revenue	4,772,791 355,567 890,943	4,772,791 355,567 890,943	0	1	0 0	Miscellaneous accrued liabilities related to PacifiCorp. Accrued liability for prepaid rents on company owned utility poles.

		-					
287391	425.320 N Umpqua Settlement Agreement	5.192.522	5.192.522	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
		7,1.7-1.7-	-,,.	·			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.045.714	4.045.714	0	0		ettlement obligations.
201002	IZC. IZC Bod Nito Collement growth	1,010,111	1,010,711	•	•		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	7.637	7.637	0	0		e amortized as expenses are incurred.
287415	205,200 M&S Inventory Write-off	365.090	365.090	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	492.602	492.602	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
				0	· ·		
287430	505.125 Accrued Royalties	3,801,851	3,801,851	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						la	third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Mine to the Hunter plant.
							Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	217,246	217,246	0	0	0 t	axable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	10	Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	1 0	Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	10	Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0 0	Ion-current state benefit of interest on uncertain positions.
Rounding		4	4	0	0	0	
Subtotal - p2	234	695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB	109 Above if not separately removed	(63,540,697)	(63,540,697)	0	0	0	
Less FASB	106 Above if not separately removed	1,554,611	0	0	0	1,554,611	
Total		757,770,624	736,400,631	891,959	0	20,478,034	

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

PacifiCorp

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

С В Gas, Prod, Total Dist Or Other Transmission Plant Labor Justification Related Related Related Related Account 281 Electric: ---- Accelerated Pollution Control Facilities Depreciation 0 Depreciation on pollution control facilities. (134, 154, 543) (134, 154, 543) 287960 Rounding (134,154,543) (134,154,543) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed (134,154,543) (134,154,543) Total 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
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0	C	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	C	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	(Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0	(Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)	C	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0	(Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0	(Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0	(Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0	(Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0	(PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0	(38,751,230)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,428)	PowerTax Report #257: General Book Allocation Group.

								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	tax purposes.
287605		Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(266,976,961)	(266,976,961)				Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
					0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	U	Reserve established for inactive projects included in CWIP. 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	(197,289,865)	(197,289,865)	0	0		interest on debt.
207003	103.141	DEDI AI ODC	(197,209,003)	(197,209,000)	0	U		Deferred tax balance associated with the protected property-related excess deferred income tax
287607	405 447	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1.751.293)	(1.751.293)	•	•		balances for PMI's portion of Bridger Coal Company's fixed assets.
28/60/	105.117	Effects of Ratemaking - Fixed Assets Fed Only - PMI	(1,751,293)	(1,751,293)	U	U	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
								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	(40.955.855)	(40.955.855)	0	0	0	taxable income as compared to book income.
		у у	, .,,,	,				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	(151,587,349)	(151,587,349)	0	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	(2,717,825)	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605		Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
007005	405 400	Florid Assists Otata Madifferentian	40.474.100			40.471.100		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications	18,171,492	100.000	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105 140	Mine Sefety See, 170E Election	(306,514)	(306,514)	^	_		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105.148	Mine Safety Sec. 179E Election Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0		in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs.
201929	100.400	NOTESTING INCIDITATION OF STREET	(250,743,007)	(250,745,007)	U	U	U	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	(383,916)	(383,916)	0	0		be reversed upon audit by the Internal Revenue Service.
200000	100.100	11 de l'IIV 40 Balances	(505,510)	(505,510)		0	•	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
								developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320 210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
207000	020.210	TO CONTRODUCION	(1,110,010)	(1,110,010)		•		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
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	the lease payment less accrued lease interest
		<u> </u>						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	(285,026)	(285,026)	0	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	3,836,493	0	0	U	3,836,493	income tax normalization rules.
287605	105 160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173.241	0		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
20/003	105.160	Reclass to § 103 F& 1033 Exchange Normalization Auj - Transmission	173,241	U	173,241	U		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	134,154,544	134,154,544	0	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	24,826,984	24,826,984	0	0	0	depreciable for income tax purposes.
								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	(540,824,171)	(540,824,171)	0	0	0	
					_	_	_	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	associated with steam assets.
207222	415.034	DI Steem Decommissioning LIT	8.385.815	8.385.815	^			Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	associated with steam assets.
287223	415 035	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
201223	710.300	The Stourn South Introducting - 111	2,050,002	2,050,002	U	U		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	PMI's portion of Bridger Coal Company fixed assets
		vy	.,,	.,,				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	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	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	290,743,067	290,743,067	0	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)	(2,802,471)	(2,802,471)	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
207225	105 100	Can 494a Adjustment - Danais Dadustian	(457.570.000)	(457 570 000)				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 nursoses 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	(60,726)	(60,726)	0	0	0	
201000	100.110	Column o Busio / Injustificial	(00,720)	(00,720)		U		between book basis and tax basis for the solar arravs. Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110,205	Tax Depletion-SRC	56.895	56,895	0	0	0	book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding	v ·	(1)	(1)	0	0	0	
Subtotal - p2	275		(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 1	109 Above if	not separately removed	(196,103,968)	(196,103,968)	0	0	0	
	106 Above it	f not separately removed	0	0	0			
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

- 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

Schedule ADIT-283	В	c	n	_	-	G
^	_	Gas, Prod,	_	-		
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283 FERC 283 - Regulatory Assets						
						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0		0 0	2021. Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0		0 0	in 2021. Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0		0 0	occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0		0 0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3.068.440)	(3.068.440)	0		0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
	, , , , , , , , ,	(-,,				Regulatory asset established to record the deferral of costs associated with providing bill
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0		0	assistance to Washington customers due to the COVID-19 pandemic. Regulatory asset established to record funding for qualifying intervenors that are collected from
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		(customers through Idaho rates. Regulatory asset established to record Washington's share of major maintenance expense for the
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0		0 0	Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	(1.187.731)	(1.187.731)	0		0 (Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
20001 110.201 10 Wildiam 110 Flotodom 01	(1,101,101)	(1,101,101)				Regulatory asset established to record the deferral of costs associated with Oregon's portion of the
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0		0	Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
·	(445,522)	, , , , , ,				Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	U		U C	Regulatory asset established to record the deferral of Oregon revenue requirement associated with
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0		0 0	the remaining portion of TB Flats placed in service in 2021. Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0		0 0	Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0		0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0		0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
			0			Contra-regulatory asset established to record a probable disallowance of Washington's share of the
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0		0 0	deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Contra-regulatory asset established to record a probable disallowance of California's share of the
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		0 0	deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0		0 0	
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0		0 0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0			Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
V.	, , ,	, , ,				Regulatory asset established to defer operating costs and capital investment to implement and
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	U			operate the Distribution System Plan (DSP). Regulatory asset established to defer costs related to California's pilot programs aimed at
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0		0 0	accelerating transportation electrification in California. Regulatory asset established to defer costs related to Washington's pilot programs aimed at
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0		0 0	accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0		0 0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0		0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913 415.720 RA - Community Solar - OR	(665,617)	(665,617)			0	Regulatory asset established to account for the deferral of costs related to the Oregon Community
			0			Solar Program. Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0		0 0	Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	-	0 (Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0		0 0	Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0		0 0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
						Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 415.730 Contra RA - Cholla U4 Closure WY 286928 415.833 RA - Pension Settlement - CA	101,169 (322,239)	101,169 (322,239)	0		0 0	Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0		0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)				Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
			0			Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver
287947 415.843 RA - Arrearage Payments Program - WA	57,533	57,533	0		U C	of arrearages) to Washington customers due to the COVID-19 pandemic. Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR 286933 415.645 RA - Oregon OCAT Expense Deferral	(2,791,555) 42,786	(2,791,555)	0		0 0	amortized over 10 years. Regulatory asset account established to record the difference between the amount of Oregon
286933 415.645 RA - Oregon OCAT Expense Deferral	42,786	42,786	0		U (regulatory asset account established to record the difference between the amount of Oregon

						Degulatory asset established to record the nurshape of California grouphouse are nellution
287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0			Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936 415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0		0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- FM-21.
						Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	(0	Docket UM 2138.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	1	0	sustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576 430.110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0		0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583 415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0		0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0		0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	U	1		Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	857,976	857,976	0	(0	state of Washington does not allow deferred treatment.
286949 415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
	, , ,	1				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	(0	deferrals.
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
				,		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0		0	sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0		0	Regulatory asset established to record Washington's portion of stock redemption costs. Regulatory asset established to record costs incurred for demand side management which are
287614 430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0		0	amortized according to guidelines established by each state regulatory jurisdiction.
287634 415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)				Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	0	(0	amortized over a ten-year period for state regulatory purposes. Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0		0	customers through Oregon rates.
007040 405 404 DA ADO	(07.404.404)	(07.404.404)	•			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(67,121,491)	(67,121,491)	<u> </u>		0	retirement 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	(588,218)	(588,218)	0		0	issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	(Regulatory asset established to track the recoverable expenses associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	105,422	105,422	0			Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
·						Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	(deferrals.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
·				,		Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(47,911,702)	(47,911,702)	0		0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA 287842 415.412 Contra RA - Deer Creek Abandonment - ID	312,675 469,386	312,675 469,386	0		0 0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0		0 0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0		0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0		0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848 320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0			Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retired
287849 415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0		0 0	medical obligations. Regulatory asset used to record a 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	(0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0		0	disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	(0	Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0			regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0		0	regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0		0	program (Oregon House Bill 3039).
	(00,000,05.0)	(20,000,051)				Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(28,860,351)	(28,860,351) (4,502,857)	<u>0</u>		0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
	(1,002,007)	(1,002,001)				Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0		0	included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	-	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899 415.878 RA - UT Liquidation Damages	(94,658)	(94,658)	0		0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
	1 1 1 1 1					Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903 415.879 RA - Liquidation Damages - N2 - WY	(15.436)	(15 436)	0		0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287906 415.863 RA - UT Subscriber Solar Program	(458,940)	(458,940)	0		0	2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
						Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287911 415.699 RA - BPA Balancing Account - OR	(218,172)	(218,172)	0			customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
The state of the s			U			Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0		0	recovered in excess of insurance claims incurred.
287914 715.721 RA - BPA Balancing Account - WA	(188,755)	(188,755)	0			Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0		0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
						Balancing account to record the deferral of incentive benefits the Company passes on to Idaho
287685 425.380 RA - BPA Balancing Account - ID	(247,799)	(247,799)	0		0	customers and is reimbursed from Bonneville Power Administration (BPA).

						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	(92,925)	(92,925)	0	0		for that difference
287935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0		Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	(Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent 287972 320.285 RA - Post Employment Costs	(2,803,192) 2,452,966	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs. Regulatory asset established as an offset to the increase in post-employment obligations.
201912 320.203 RA - POST EMPIOYMENT COSTS	2,432,900	U	U	U	2,452,900	Regulatory asset established as an offset to the increase in post-employment obligations. 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 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	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	(924,118)	(924,118)	0	0	(due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2.414.548)	(2.414.548)	0	0		Docket 20-035-04.
201300 410.324 TVV - Greatif Belletic Depressation - 01	(2,414,040)	(2,414,040)	•			Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0		parks to direct utility service.
FERC 283 - Other	0	(***/***/				
						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
00000		(40.007.047)				Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		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	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
2007 210.170 Trepaid - Fox Odin - Last	(040,211)	(040,211)		•	`	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.
		•				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	(Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Roque River-Habitat Enhance	(117,268)	(117,268)	0	0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13, 137, 978)	(13.137.978)	0	0		Represents the funded pension asset under FAS 158.
Estado 120.000 1710 total andre a trade a trad	(10,101,010)	(10,101,010)			,	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	(573,401)	(573,401)	0	0	(amortized over the remaining life of the plant.
				_		Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	(over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
201007 210.120 Trepaid Taxes * 01 F 00	(032,760)	(032,700)	U	U		Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0		over a period of 12 months or less.
	, , , ,	1				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	(Book-tax difference associated with the timing of deductibility of property taxes.
				_		Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	(purposes.
						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 pian 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	(221,686)	0	0	0	(221,686	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0		Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(565.331.047)	(557.802.975)	0	(9.414.586)	1.886.514	
Subtotal - p277 Less FASB 109 Above if not separately removed	(565,331,047)	(557,802,975)	0	(9,414,586)	1,886,514	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(92,925)	(92,925)	0	0		
Total	(565,238,122)	(557,710,050)	0	(9.414.586)		
	(000,200,122)	(007,7.10,000)	0	(0, 1 1 1,000)	1,000,014	

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

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

Summa	ry Table: (Excess) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(327,148,651)	(19,896,010)
Total	(327,148,651)	(19,896,010)
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	d Deferred Income Tax Asse	(Excess) / Deficient Accumulated Deferred Income Tax				
	·	Pre-	Post-				
scription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	
rum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2	
rum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3	
rum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,1	
rum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7	
ototal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,1	
er Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9	
er Regulatory Liabilities	254	(418.440)	(223.047)	(195,393)	- 0	(195.3	
al (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2.933,443,547)	(1.635.751.334)	(1,316,688,743)	(319,062,5	
rss-Up				(533,294,193)	(429.272.131)	(104,022,0	
cess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,6	

ription CTransmission Allocable Excess Deferred Income Tax

Other
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up

The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

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 norme Tax is being amortized over a five-year period.

TACLUS ACCUMENT TRACKING (Excess) / Deficient Accumulated Deferred income Tax FERC Transmission Allocable Excess Deferred income Tax Formula Rate inputs															TABLE 4: INFORMATION ONLY								
						/ Deficient ADIT (RSG		ıx			Non-Pr	rotected		Formula Kate Inputs	rtized	"Gross-up a					corded in either FERC Acc		
	Remaining	Transn	ission	Remaining	Gen		Remaining	Intan	gible	Remaining		eficient ADIT	Annual	(Excess) / Do		182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.							
	Regulatory	(344,47	4,995)	Regulatory	(5,796	3,735)	Regulatory	(1,396	,176)	Regulatory	(57,21	(9,915)	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT		
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up** (133.306.917)	Asset / (Liability)	Asset / (Liability)**		
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	24.5866%	32.6024%	(408,886,821)		(542, 193, 738)	133,307,		
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9 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	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469, 119,631,		
3. 12/31/2020 4. 12/31/2021	46.0 53.2	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9 18.5	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)	(119,631,466)	(486,572,139) (460,189,551)	119,631,		
5. 12/31/2021 5. 12/31/2022	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13.032.164)	(19,896,011)	(347,044,662)	(337.096.657)	24.5866%	32.6024%	(347,044,062)	(106.658.312)	(433.806.963)	113,144,		
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)	(10,002,104)	(19.896.010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307.252.641)	(100,171,735)	(407,424,376)	100,030,		
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)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398,322,752)	97,934		
3. 12/31/2025	53.2 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)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696		
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)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458		
12/31/2027	53.2 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)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(371,017,878)	91,220		
1. 12/31/2028	53.2	(6,475,094)	(270,208,482)		(313,337)	(2,196,314)	18.5	(75,415)	(528,615)		0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)	(88,982,842)	(361,916,253)	88,982		
2. 12/31/2029 3. 12/31/2030	53.2 53.2	(6,475,094)	(263,733,388) (257,258,294)	18.5 18.5	(313,337)	(1,882,977)	18.5 18.5	(75,415) (75,415)	(453,200)		0	0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(266,069,565)	(86,745,064)	(352,814,629)	86,745 84,507		
12/31/2030	53.2	(6,475,094)	(250,783,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(302.370)		0	0	(6,863,846)	(252,341,873)	(252,637,642)	24.5866%	32.6024%	(252.341.873)	(82,269,507)	(343,713,004)	82,269		
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)	24.5866%	32.6024%	(245,478,027)	(80,031,728)	(325,509,755)	80.031		
3. 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)	24.5866%	32.6024%	(238.614.181)	(77,793,950)	(316.408.131)	77.794		
7. 12/31/2034	53.2	(6.475,094)	(231,357,918)	18.5	(313.337)	(316,292)	18.5	(75,415)	(76.125)		Ö	0	(6.863.846)	(231,750,335)	(235.182.258)	24.5866%	32.6024%	(231,750,335)	(75.556.171)	(307,306,506)	75.556		
3. 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)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318		
9. 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)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,208		
). 12/31/2037 1. 12/31/2038	53.2 53.2	(6,475,094)	(211,932,636)	***	0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)	(69,095,126)	(281,027,762)	69,095		
1. 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)	24.5866%	32.6024%	(205,457,542)	(66,984,090)	(272,441,632)	66,984		
2. 12/31/2039 3. 12/31/2040	53.2	(6,475,094)	(198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)	(64,873,054)	(263,855,502)	64,873		
3. 12/31/2040 1. 12/31/2041	53.2 53.2	(6,475,094)	(192,507,354)		0	0	***	0	0		0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,372)	62,762 60.651		
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)	24.5866%	32.6024%	(179,557,166)	(58 539 945)	(238.097.111)	58 539		
12/31/2043	53.2	(6.475,094)	(173,082,072)			0		- 0	- 0		0	0	(6.475.094)	(173,082,072)	(176.319.619)	24.5866%	32.6024%	(173,082,072)	(56.428.909)	(229.510.981)	56.428		
7. 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)	24.5866%	32.6024%	(166,606,978)	(54.317.873)	(220,924,851)	54.317		
3. 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)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206		
9. 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)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095		
	53.2	(6,475,094)	(147,181,696)		0	0		0	0		0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)	(47,984,765)	(195,166,461)	47,98		
1. 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)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(186,580,331)	45,873		
2. 12/31/2049	53.2 53.2	(6,475,094)	(134,231,508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43,762		
3. 12/31/2050 1. 12/31/2051	53.2	(6,475,094)	(127,756,414)		0	0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651 39,540		
5. 12/31/2052	53.2	(6,475,094)	(121,281,320)		0	0		0	0		0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(37,429,585)	(152,235,811)	39,540		
3. 12/31/2053	53.2	(6,475,094)	(108,331,132)		0	0		0	0		0	0	(6,475,094)	(108.331.132)	(118,043,773)	24.5866%	32.6024%	(108.331.132)	(35,318,549)	(102,235,811)	35,318		
	53.2	(6.475.094)	(101,856,038)		0	0		0	- 0		0	0	(6.475,094)	(101,856,038)	(105.093.585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135.063.551)	33,207		
7. 12/31/2054 3. 12/31/2055	53.2 53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98.618.491)	24.5866%	32.6024%	(95,380,944)	(31.096.477)	(126,477,421)	31.09		
9. 12/31/2056	53.2	(6.475,094)	(88,905,850)		0	0		0	0		Ö	0	(6.475.094)	(88.905.850)	(92.143.397)	24.5866%	32.6024%	(88,905,850)	(28.985.441)	(117.891,291)	28.98		
). 12/31/2057	53.2 53.2	(6,475,094)	(82,430,756)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109,305,161)	26,874		
1. 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)	24.5866%	32.6024%	(75,955,662)	(24,763,369)	(100,719,031)	24,76		
2. 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)	24.5866%	32.6024%	(69,480,568)	(22,652,333)	(92,132,901)	22,652		
3. 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)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)	20,541		
1. 12/31/2061	53.2	(6,475,094)	(56,530,380)		0	0			0		0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18,430,261)	(74,980,641)	18,430		
5. 12/31/2062 3. 12/31/2063	53.2 53.2	(6,475,094)	(50,055,286)		0	0		0	- 0		0	0	(6,475,094)	(50,055,286)	(53,292,833) (46,817,739)	24.5866% 24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)	16,319 14,208		
7. 12/31/2064	53.2	(6,475,094)	(43,580,192)		- 0	0		0	- 0		0	0	(6,475,094)	(37,105,098)	(40,817,739)	24.0800%	32.6024%	(37 105 098)	(12.097.152)	(49.202.250)	14,200		
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)	24.5866%	32 6024%	(30,630,004)	(9.986.116)	(40.616.120)	9.986		
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)	24.5866%	32.6024%	(24,154,910)	(7.875.080)	(32,029,990)	7.875		
). 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)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5.764		
1. 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)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653		
					sase adjustment was rec																		

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

	Accumulated I	Deferred Income Tax A		(Excess) / Defic	ient Accumulated Def	erred Income Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability. Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total (Excess) / Deficient Accumulated Deferred Income Tax						
Gross-Up						
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification Total Protected Non-Protected A B C

Description
FERC Transmission Allocable Excess Deferred Income Tax
Other
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up

A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]

B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT]

Ŀ	5	Statement as to which method is being used to amortize protected (excess) / deficie

						FFDO T	TABLE 3: Annual Trac	king of (Excess) /	Deficient Accumulate	d Deferred Income Tax	t .				F					E 4: INFORMATION		
-							s) / Deficient ADIT (RSG					N B	rotected		Formula Rate Inputs	nortized	"Gross-u	p and ADIT are	not included in rate bas	se. For accounting pu	rposes, the gross-up is	recorded in either FERC
		Remaining	Tran	smission	Remaining		s) / Deficient ADTI (RSG eneral	Remaining	Inte	ngible	Remaining	(Evenee) / D	Peficient ADIT	Annual	(Evenee) / I	Deficient ADIT	Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.					
		Regulatory		Balancel	Regulatory		Balance1	Regulatory	fletial I	Balancel	Regulatory		Balancel	Amortization	(Excess) / E	Average		Gross-Un	(Excess) / Deficient		Regulatory	ADIT
at at	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	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1.																						
2.																						
4.																						
6.																						
8.								_														-
9.											_											
10.																						
11.																						
9. 10. 11. 12. 13. 14.																						
13.																						
14.																						
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26.											_											
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28.																						
29.																						
30.																						
31.																						
33								_														-
16. 17. 18. 19. 20. 21. 22. 23. 24. 24. 25. 26. 27. 28. 30. 31. 32. 33. 34. 35. 36.								_														
35.																						
36.																						
37.																						
38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51.																						
39.																						
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42								_														-
43.											_											
44.																						
45.																						
46.																						
47.																						
40.								_														
50					_						_						_					
51.																						

Attachment 2 - Taxes Other Than Income Worksheet

her Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
		Net Plant	
Plant Related		Allocator	
Real Property	141,966,595		
Possessory taxes	603,375		
Total Plant Related	142,569,970	29.8916%	42,616,45
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	9.5363%	
		Net Plant	
Other Included		Allocator	
Annual Report	105,475		
Total Other Included	105,475	29.8916%	31,52
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	142,675,445	_	42,647,98
Currently Excluded			
Local Franchise	31,814,061		
Montana Energy License	379,219		
Montana Wholesale Energy	274,079		
Idaho Generation Tax (KWh)	40,064		
Oregon Department of Energy	1,617,118		
Wyoming Wind Generation Tax	2,229,076		
Washington Public Utility Tax	15,481,343		
Other (Business & Occupation, Nevada Comm. Tax, Use)	34,684		
Subtotal Excluded Taxes	51,869,644		
Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
Total Other Taxes			
114.14c	194,545,089		
Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,490,654
2	Pole Attachments - Transmission Related			274,526
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,836,428
5	Miscellaneous General Revenues		detail below	42,207
6	Account 454 subtotal		(Sum Lines 1-5)	6,199,584
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	11,107,263
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	127,429,899
10	Facilities Charges including Interconnection Agreements	Note 2		1,766,423
11	Transmission maintenance revenue		Account 456.2	233,729
12	Account 456 subtotal		(Sum Lines 7-11)	140,537,314
			(Sum Lines 6 &12) =	146,736,897
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			74,546
	One Utah Center and North Temple office subleases			0
	Parking Rent: Lloyd Center, Portland, Oregon			368,050
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			442,596
	Wages & Salary Allocator		<u>_</u>	9.54%
	Total Allocated Miscellaneous General Revenue			42,207
	Distribution Underbuild			
	Third party attachments		for a	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).

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 446.919.181 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)) 46.99% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 53.00% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.67% Preferred Cost (Line 111 / Line 110) 6.75% 121 Preferred Stock cost = Preferred Dividends / Total Preferred Stock 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.19% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.72% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.92% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 383,364,207 127 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 134 Amortized Investment Tax Credit Attachment 5 (315,573)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 (418,458) 90,356,024 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 136b Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) Appendix A (Line 135c) (26,382,592)

63,554,974

137

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

	ervice Worksheet					
cnmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction					Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	204.58b		2021	7,890,023,096	-
2	January	Monthly Balances		2022	7,892,474,958	
3	February	Monthly Balances		2022	7,908,621,415	
	March	Monthly Balances		2022	7,908,986,876	
	April	Monthly Balances		2022	7,936,848,968	
	May	Monthly Balances		2022	7,932,984,637	
	June	Monthly Balances		2022	7,947,375,013	
8	July	Monthly Balances		2022	7,951,826,014	
	August	Monthly Balances		2022	7,965,402,740	
	September	Monthly Balances		2022	7,977,270,050	
				2022		
	October	Monthly Balances		2022	7,981,698,218	
	November	Monthly Balances		2022	8,010,400,967	
13	December	204.58g		2022	8,046,307,902	-
5 14	Transmission Plant In Service	(line 13)	(Note M)	Projection	8.046.307.902	Appendix A input
		()	` '	,		
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	204.75b		2021	8,032,285,954	<u> </u>
16	January	Monthly Balances		2022	8,051,331,899	
17	February	Monthly Balances		2022	8,074,688,773	
18	March	Monthly Balances		2022	8,113,024,050	
	April	Monthly Balances		2022	8,135,016,745	
	May	Monthly Balances		2022	8,167,224,147	
	June	Monthly Balances		2022	8,199,423,911	
22	July	Monthly Balances		2022	8,245,891,365	
	August	Monthly Balances		2022	8,274,433,004	
24	September	Monthly Balances		2022	8,309,736,571	
	October	Monthly Balances		2022	8,349,674,149	
	November	Monthly Balances		2022	8,387,795,667	
	December	204.75g		2022	8,466,404,321	-
28	Distribution Plant In Service	(line 27)		Projection	8,466,404,321	
		,		,		
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December					
		204.5b		2021	1,106,474,798	·
	December	204.5g		2022	1,128,981,210	-
19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,128,981,210	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b		2021	1,376,963,716	
	December	204.99g		2022	1,465,275,063	
	General Plant In Service		(A) (A))			la constant de la con
8 34	General Plant in Service	(line 33)	(Note N)	Projection	1,465,275,063	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2021	13,476,057,172	-
	January	Monthly Balances		2022	13,481,566,763	
	February	Monthly Balances		2022	13,486,513,579	
				2022		
	March	Monthly Balances		2022	13,485,374,816	
	April	Monthly Balances		2022	13,506,304,311	
40	May	Monthly Balances		2022	13,536,696,905	
	June	Monthly Balances		2022	13,562,748,864	
	July	Monthly Balances		2022	13,534,110,202	
	August	Monthly Balances		2022	13,540,308,309	
	September	Monthly Balances		2022	13,553,607,654	
	October	Monthly Balances		2022	13,564,872,702	
	November	Monthly Balances		2022	13,581,202,931	
	December	204.46g		2022	13,506,299,204	
47					13,506,299,204	
		(line 47)		Projection	13,506,299,204	
	Production Plant In Service					
	Production Plant In Service					
48						
48	Production Plant In Service Electric Plant Sold	204.102g			0	-
48		204.102g			0	•
48		204.102g			0	·
48 49		204.102g (sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection		- Appendix A input

Accumulated Depreciation Worksheet

	ated Depreciation Worksheet				
Attachme	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance
51	December	Prior year 219.25c		2021	2,045,200,003
52	2 January	Monthly Balances		2022	2,052,119,920
53	February	Monthly Balances		2022	2,059,475,977
54	March	Monthly Balances		2022	2,068,983,819
55	5 April	Monthly Balances		2022	2,078,315,470
56	6 May	Monthly Balances		2022	2,082,117,131
57		Monthly Balances		2022	2,088,400,251
58	3 July	Monthly Balances		2022	2,098,493,463
59		Monthly Balances		2022	2,108,462,104
60		Monthly Balances		2022	2,119,231,841
61	October	Monthly Balances		2022	2,128,128,402
62	November .	Monthly Balances		2022	2,136,330,715
63	December	219.25c		2022	2,146,075,860
25 64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,146,075,860
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
65	December	Prior year 219.26c		2021	3,143,599,734
66		Monthly Balances		2022	3,150,656,606
	February	Monthly Balances		2022	3,157,330,834
	March	Monthly Balances		2022	3,168,302,674
	April	Monthly Balances		2022	3,175,187,175
70) May	Monthly Balances		2022	3,181,116,975
71	June	Monthly Balances		2022	3,191,007,247

		July	Monthly Balances		2022	3,197,283,487	ĺ
		August	Monthly Balances		2022	3,202,634,264	
		September	Monthly Balances		2022	3,210,164,947	
	75	October	Monthly Balances		2022	3,217,584,737	
	76	November	Monthly Balances		2022	3,227,063,677	
	77	December	219.26c		2022	3,234,824,181	
	78	Distribution Accumulated Depreciation	(line 77)		Projection	3,234,824,181	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79	December December	Prior year 200.21c		2021	725,504,660	
		December			2021		
	80		200.21c	AL . NO		736,465,711	
8	81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	/36,465,711	Appendix A inpu
		Calculation of General Accumulated Depreciation	Source		Year	Balance	l
	82	December	Prior year 219.28c		2021	519,932,106	1
	83	December	219.28c		2022	565,097,827	
26	84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	565,097,827	Appendix A input
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	0.5	December			2021		1
			Prior year 219.20 through 219.24			4,965,743,651	
	86	January	Monthly Balances		2022	5,017,689,378	
		February	Monthly Balances		2022	5,069,128,473	
		March	Monthly Balances		2022	5,111,803,043	
		April	Monthly Balances		2022	5,154,846,252	
		May	Monthly Balances		2022	5,196,560,150	
		June	Monthly Balances		2022	5,229,442,245	
	92	July	Monthly Balances		2022	5,252,184,624	
	93	August	Monthly Balances		2022	5,298,194,812	
		September	Monthly Balances		2022	5,355,745,624	
		October	Monthly Balances		2022	5,405,398,879	
	96	November	Monthly Balances		2022	5,448,990,721	
	97	December	219.20 through 219.24		2022	5,395,121,233	
	98	Production Accumulated Depreciation	(line 97)		Projection	5,395,121,233	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	11,341,119,101	Appendix A input
	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	12,077,584,812	

Materials & Supplies

materials & oupplies					
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	Ö	
39	(Note N)	Appendix A input	Projection	current end-of-year balance	
	, ,		,	,	
Construction Materials & Supplies		Prior Year	227.5c	203,514,526	
		Current Year	227.5c	251.987.732	
42	(Note N)	Appendix A input		251,987,732 current end-of-year balance	
· -	(********)		,		
Transmission Materials & Supplies		Prior Year	227.8c	815,425	
пальности пастав и сиррис		Current Year	227.8c	1,327,748	
45	(Note N)	Appendix A input		1,327,748 current end-of-year balance	
TO	(Note N)	Appendix A Iliput	i rojection	1,021,140 Current end-Ol-year Dalance	

ITC Adjustmer

			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,055,726)	29.89%	(315,573)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes	24,871			
	Current end of year balance 266 footnotes	20,920			<u></u>
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	22,896	29.89%	6,844	(enter negative in Appendix A)
	-				

Transmission / Non-transmission Cost Support

				Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Related	Non-transmission Relat	red Details
Land Held for Future Use						
	Prior Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		2,112,145		current end-of-year balance
			1		_	

Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Line #s, Descriptions, Notes, Pornt No. 1 Page #s and Instructions				Adjusted Total	Details
ded Membership Dues Expense					
dod monitorionip Bado Experitor					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Council on Renewable Energy	component of 335 Ln 1b	22,500		22,500	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,195		9,195	
CEATI International	component of 335 Ln 1b	52,300		52,300	
Edison Electric Institute	component of 335 Ln 1b	998,682	998,682		
Intermountain Electrical Association	component of 335 Ln 1b	19,000		19,000	
North American Transmission Forum	component of 335 Ln 1b	102,957	102,957		
Northwest Hydroelectric Association	component of 335 Ln 1b	1,340		1,340	
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	119,143		119,143	
Renewable Energy Wildlife Institute	component of 335 Ln 1b	35,000		35,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
UMS Group	component of 335 Ln 1b	42,000		42,000	
	Page 335, Line 1 Subtotal	1,421,742			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 6 - 34	Page 335, Lines 7-34	307,288		307.288	
Other (Individually less than \$5,000)	Page 335, Line 35	77,097		77,097	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	14,000		14,000	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	619,898	619,898		
Total	(Note C)	Appendix A Input		718,488	
TOTAL	(Note C)	Appendix A input		118,488	
Authorized filed PBOP expense		Annual Update Informatio	nal Filing	1,458,057	
Actual PBOP expense		Attachment 17 total	~	1,458,057	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0 Au	thorized Filled Expense minus Actual Expense
		•			
erty Insurance Property Insurance Account 924		320.185b		4.518.334	
rioperty insurance Account 924	(Note F)	Appendix A Input		4,518,334	
	(INOIG L,)	Appendix A Input		4,010,334	

Regulatory Expense Related to Transmission Cost Support

atory Expense Related to Transmission Cost Support						
			Transmission			
			Related			
dix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Ap	pendix A input Non-	ransmission Related Deta		
Directly Assigned A&G						
c Transmission related Regulatory Expenses						
Federal Energy Regulatory Commission:						
Annual Fee	350.19d	3,092,400	3,092,400			
Annual Fee - hydro	350.20d	3,155,288		3,155,288		
Transmission Rate Case	350.21d	177.164	177,164			
Other Regulatory	350.22d	964.834	514.863	449,971		
Total	sum	7,389,686	3,784,427	3,605,259		
•	oun	.,000,000	-,,	2,300,200		

Safety Related Advertising Cost Support

			Safety Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A Input	Non-safety Related Details	
Directly Assigned A&G					
68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	15,720	0	15,720 Based on FERC 930.1 download	
		_			

Education and Out Reach Cost Support

		C	Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	15,720	0	15,7	20 Based on FERC 930.1 download	
		1				

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)	4.5	4%	Enter Average State Income Tax Rate
	(=/			

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	239,534,044	(473,013)	239,061,031
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,849,245	0	10,849,245 Adjustment for Ancillary Services Accounts 561-561.5
1					
55	Less: Account 565	320.96b	163,235,255	0	163,235,255
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	5,813,346 Appendix A Input

Other adjustments to rate base

Г	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount		
	Network Upgrade Balance						
			Prior Year	Enter negative	(147,966,140)		
			Current Year	Enter negative	(154,590,849)		
	50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(154,590,849) current end-of-year balance		

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total					
_								
Tra	nsmission Plant							
	Depreciation expense (403)	(Note H)	336.7b	137,423,038				
	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	137,423,038 Appendix A Input				
Ger	eral Plant							
	Depreciation expense (403)	(Note H)	336.10b	49,920,325				
	Amortization of limited term electric plant (404)	(Note H)	336.10d	432,399				
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724 Appendix A Input				
Inta	ngible plant							
	Amortization of limited term electric plant (404)	(Note H)	336.1d	64,151,576				
	Amortization of other electric plant (405)	(Note H)	336.1e	0				
78	Total Intangible Amortization	(Note H)	sum	64,151,576 Appendix A Input				

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	ction Summary	y	
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., 201
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	sheet		
Step	Month	Year	Action

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

S - Rev Req based on Year 1 data

Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April	Tear 2	i O esumates all transmission	Cap Adds and CWIP for fear 2 v	veignied based on Months exp	ected to be in service in te	er z (e.g., zu i i) in proj	ection and populates for actu	ais as inputs to Attacriment	/ (but not Appendix A) i	or 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 Additi	ons	
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission C	WIP	٧
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway on	y)	
CWIP Balance													
Dec (prior year)	-					-	-		-	-		-	
Jan	4,506,706				173,520	-				173,520		-	
Feb	12,255,203	-			9,479	-	-		-	9,479		-	
Mar	6,473,769				39,046					39,046		-	
Apr	11,686,664				10,264					10,264		-	
May	19,927,084				1,488,280		8,641,950			10,130,230		-	
Jun	37,551,709				1,241,944		7,820,444			9,062,388		-	
Jul	22,592,162				10,264		918,928			929,192		-	
Aug	18,411,470				10,264		890,415			900,679		-	
Sep	12,726,155				10,264		843,530			853,794		-	
Oct	47,557,808				1,601,146		14,407,813			16,008,959		-	
Nov	14,225,689				81,317		1,301,385		-	1,382,703		-	
Dec	50 565 865				67 838		1 412 673			1 480 511		-	

Total 258,480,284 New Transmission Plant Additions and CWIP (weighted by months in service)

Step	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula	
	Арш	Teal 2	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) S	
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 injusts 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 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)
			-
54,080,476	2,082,240	4,160,036.58	160,17
134,807,233	104,269	10,369,787	8,02
64,737,691	390,460	4,979,822	30,00
105,179,973	92,376	8,090,767	7,10
159,416,672	81,041,842	12,262,821	6,233,98
262,861,964	63,436,718	20,220,151	4,879,74
135,552,975	5,575,155	10,427,152	428,8
92,057,352	4,503,395	7,081,335	346,41
50,904,618	3,415,176	3,915,740	262,70
142,673,423	48,026,876	10,974,879	3,694,37
28,451,378	2,765,405	2,188,568	212,72
50,565,865	1,480,511	3,889,682	113,8
1,281,289,620	212.914.424	98.560.740	16.378.03

(L)

	CWIP		
	(Q)	(R)	(S)
	Transmission CWIP	Transmission CWIP	Input/T
	Amount (K x L)	(O / 13)	
-			
172			
021	-		
035	-		
106			
988	-		
748			
858			
415			
706			
375			
723			
885			
033			1

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	2,867
Feb	10.5	143
Mar	9.5	533
Apr	8.5	125
May	7.5	109,162
Jun	6.5	84,634
Jul	5.5	7,343
Aug	4.5	5,823
Sep	3.5	4,294
Oct	2.5	57,503
Nov	1.5	2,980
Dec	0.5	1,064
Total Estimated Dec	preciation for Attachment 7	276.471

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					randillibile i - i	.u.io.iiioololi Eliilali	Jonney Charg										
Line 1	New Plant Carrying	Charge															
2	Fixed Charge Rate		ontributions in Ai	d of Construction (CIAC)													
		Formula Line															
3	A B	157 164		let Plant Carrying Charge without let Plant Carrying Charge per 100		Donrociation				9.2870% 9.8526%							
5	Č	104		ine B less Line A	basis Politi III NOE WILIIOUL	Depreciation				0.5656%							
,	C		•	inc b less time it						0.303070							
6	FCR if CIAC																
7	D	158	1	let Plant Carrying Charge without	Depreciation, Return, nor I	ncome Taxes				2.4227%							
	The FCR resulting fr			d for that year only. hange based on cost data for subs	equant vacos												
	In the True-up, the a				sequent years												
	Columns and rows r																
			1	ransmission CWIP	Trans	mission PIS Actuals		Transi	mission PIS Projectio	n							
			(E	nergy Gateway only)		Gateway Segment B-H)			y Gateway Segment B-	-H)							
8 Useful life of the project	Life				58.00			58.00									
IIV-II (fab																	
"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	9.8% ROE		9.2870%		9.2870%			9.2870%			9.2870%						
12 Line 14 plus (line 5 times line 13)/100 13 13 Month Net Plant or CWIP Balance	FCR for This Project		9.2870%		9.5698% 1,883,237,384			9.5698% 16,239,797			9.2870%						
14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	vanea	-		1,883,237,384 32,469,610			16,239,797 276,471	-								
14 / rotati oi obilitatoa approbation experior	Allinai Depreciation Exp	01130	-		32,400,010			210,411			-						
			13 Month Net					13 Month Net			13 Month Net						ransmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged V	Vithout Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	- Datanet	Depreciation Revenue	287.225.425	4.836.783	31,511,333	- Dalance	Depreciation	Revenue	- Datamor	Depreciation	Revenue	\$ 31,511,333	S S		(modified fillings warder)
16	W Increased ROE	2010			287,225,425	4,836,783	32,323,630	-					-	\$ 32,323,630	\$ 32,323,630	01,011,000	\$ 812,298
17	W 9.8 % ROE	2011	-		784,113,653	13,727,954	86,548,383	-	-	-	-	-	-	\$ 86,548,383	\$	86,548,383	
18	W Increased ROE	2011	-		784,113,653	13,727,954	88,765,922	-		-	-	-	-	\$ 88,765,922	\$ 88,765,922		\$ 2,217,539
19	W 9.8 % ROE	2012	-		785,864,997	13,960,855	86,943,930	-	-	-	-	-	-	\$ 86,943,930	\$	86,943,930	
20 21	W Increased ROE W 9.8 % ROE	2012 2013	-		785,864,997 1,039,140,449	13,960,855 18,682,869	89,166,422 115,187,569	-	-	-	-	-	-	\$ 89,166,422 \$ 115,187,569	\$ 89,166,422 \$	115,187,569	\$ 2,222,492
22	W Increased ROE	2013	-		1,039,140,449	18,682,869	118,126,345			-	-	-	-	\$ 118,126,345	\$ 118,126,345	115,167,309	\$ 2,938,776
23	W 9.8 % ROE	2014			1,164,054,968	21,135,829	129,241,308						-	\$ 129,241,308	\$	129,241,308	,,
24	W Increased ROE	2014	-		1,164,054,968	21,135,829	132,533,353	-		-			-	\$ 132,533,353	\$ 132,533,353		\$ 3,292,045
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	150,171,745	-	-	-	-	-	-	\$ 150,171,745	\$	150,171,745	
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	153,990,130 165,260,299	-	-	-	-		-	\$ 153,990,130 \$ 165,260,299	\$ 153,990,130 \$	165,260,299	\$ 3,818,385
27	W Increased ROE	2016			1,463,059,094	29,386,385	169,397,952							\$ 169,397,952	\$ 169,397,952	100,200,299	\$ 4,137,653
29	W 9.8 % ROE	2017	_		1,439,903,455	29,467,919	163,191,375	-	-	-		-	-	\$ 163,191,375	\$	163,191,375	4,101,000
30	W Increased ROE	2017	-		1,439,903,455	29,467,919	167,263,542	-	-	-	-	-	-	\$ 167,263,542	\$ 167,263,542	.,,,,,	\$ 4,072,167
31	W 9.8 % ROE	2018	-		1,413,360,220	27,214,371	158,472,763	-		-	-	-	-	\$ 158,472,763	\$	158,472,763	
32	W Increased ROE	2018	-		1,413,360,220	27,214,371	162,469,863	-		-		-	-	\$ 162,469,863	\$ 162,469,863		\$ 3,997,101
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	155,951,657 159,871,956	-	-	-	-	-	-	\$ 155,951,657 \$ 159,871,956	\$ \$ 159,871,956	155,951,657	\$ 3,920,299
35	W 9.8 % ROE	2019			1,471,003,295	28,854,427	165,466,117	-	-		-	-	- 1	\$ 165,466,117	\$ 109,071,900 \$	165,466,117	9 3,320,299
36	W Increased ROE	2020	-		1,471,003,295	28,854,427	169,626,237	-	-	-	-	-	-	\$ 169,626,237	\$ 169,626,237	,,	\$ 4,160,120
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	220,768,655	-	-	-	-	-	-	\$ 220,768,655	\$	220,768,655	
38	W Increased ROE	2021	-		1,965,162,841	38,264,499	226,326,300	-	-	-	-	-	-	\$ 226,326,300	\$ 226,326,300		\$ 5,557,645
39 40	W 9.8 % ROE W Increased ROE	2022 2022	-		1,921,488,942 1,921,488,942	38,164,915 38.164.915	216,613,088 222,047,219	-	-	-	-	-	-	\$ 216,613,088 \$ 222,047,219	\$ \$ 222.047.219	216,613,088	\$ 5,434,131
41	W 9.8 % ROE	2022	-		1,883,237,384	38,163,788	213.059.549	16.239.797	276.471	1.784.657	-	-	-	\$ 214.844.206	\$ 222,047,219	214.844.206	\$ 5,434,131
42	W Increased ROE	2023	-		1,883,237,384	38,163,788	218,385,501	16,239,797	276,471	1,830,584	-	-	-	\$ 220,216,086	\$ 220,216,086		\$ 5,371,880
43	W 9.8 % ROE	2024	-		-			-		-			-	\$ -	\$		
44	W Increased ROE	2024	-		-		-	-	-	-	-	-	-	\$ -	\$ -		\$ -
45	W 9.8 % ROE	2025	-	• •	-	-	-	-	-	-	-		-	\$ -	\$	-	
46 47	W Increased ROE W 9.8 % ROE	2025 2026				•	-	l :	:	-	-			ş -	\$ - \$		• -
48	W Increased ROE	2026	_		_	-	-	-	-	_	-		-	š -	s -		s -
49	W 9.8 % ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$	-	•
50	W Increased ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
51	W 9.8 % ROE	2028	-		-	-	-	-	-	-	-	-	-	\$ -	\$	-	
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-		-	-		1	-	•	-			ş -	\$ - \$		• -
54	W Increased ROE	2029	-]	-		-			š -	s -		s .
55					-	-		-			-	-			\$		•
56															\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2022

New		Oregon		Washingt	ton	Californi	а	Utah		Wyomin	g	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)	(0)
3 353 Sta 4 354 Tov 5 355 Pol 6 356 Ove 7 357 Und 8 358 Und 9 359 Roa	nd Rights uctures and Improvements ation Equipment wers and Fixtures less and Fixtures erhead Conductors and Devices degrground Conduit degrground Conductors and Devices ads & Trails classified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
13 391 Offi 14 391.2 Offi 15 391.3 Offi 16 393 Sto 17 394 Toc 18 395 Lab 19 397 Cor 20 397.2 Cor 21 398 Mis	nd Rights uctures and Improvements fice Furniture and Equipment - Furniture fice Furniture and Equipment - Personal Computers fice Furniture and Equipment - Equipment re Equipment ros Equipment ols, Shop and Garage Equipment boratory Equipment mmunication Equipment - Mobile Radio Equipment scellaneous Equipment rclassified General	1,200.00 102,363,865.08 18,900,344.85	1.82% 2.07% 3.64%	95,314.98 13,974,856.07 2,896,617.22	2.50% 2.06% 3.31%	4,269,618.58 1,998,158.04	0.00% 1.99% 5.48%	87,095.35 103,181,298.84 21,825,102.91	2.05% 2.55% 4.97%	74,314.75 17,302,219.69 8,689,091.23	1.87% 2.28% 5.56%	243,969.91 586,763.61	0.00% 1.76% 2.77%	4,867.64 14,312,590.03 2,705,916.83	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
24 303 Mis	anchises and Consents scellaneous Intangible Plant asehold Improvements - Gen															5.16% 6.10% 2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last
- 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.
- 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 2022 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation expense and accumulated depreciation under this formula

 12 If the 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 333.7 (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
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OA.	TT (Part III - N	letwork Service) - Average of	current year and	crior two years										
Column	e	fl	12	ß	14	15	f6	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	-	
Oustomer Tass IS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328		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	NTUA NFO SA 894	Total NFO	
n de	8,358 8,322	5.65 6.54	3.10 3.29	29.59 32.88	0.81	0.20	0.13	0.16	0.01	19.17 20.70	15.11 14.97	10.39 11.13	47.98 50.85	0.01 0.01	0.01	34.07 33.95	1.13	272.11 301.64	112.61 114.81	2.60 2.50	555 596	
irch	7,818 7,280	5.97 5.71	3.27	27.14	1.19	0.12		0.02	0.01	21.90 19.32	14.96	10.20	45.80 43.12	0.01	0.01	33.76 33.83	1.02	285.62 214.97	108.97	2.40	562 437	
,	8,376	4.77	3.04	13.64	1.00 0.43	0.37 0.38	- 1	0.02	0.01 0.62	13.14	16.91	9.17	36.04	0.33 0.53	3.02	33.90	1.06 0.98	138.88	63.65 80.13	1.97 2.06	358	
	10,141	5.50 5.41	3.69	19.62 17.64	0.36	0.15		0.01	1.21	15.36 15.55	19.27	10.09	47.79 56.21	0.55 0.63	3.24 3.16	34.24 34.40	1.29	180.29 190.47	98.94 112.89	2.25 2.55	444 476	
,	10,572	6.03	3.59	18.85	0.36	0.17			1.33	16.91	19.26	11.36	59.03	0.58	3.02	34.15	1.33	161.96	112.68	2.65	453	
4	9,890 7,522	5.27 5.65	3.47 2.99	15.51 20.87	0.31	0.19	- 1	0.03	1.09	13.79 16.40	18.05 15.75	10.53 9.07	50.12 37.16	0.50 0.25	2.75 0.27	34.11 33.95	1.28	144.18 189.98	103.62 86.04	2.58 1.97	407 423	
,	7,936	5.28	3.08	25.07	0.91	0.29	0.18	0.11	0.01	14.60	15.26	9.65	42.21	0.00	0.01	33.68	0.95	245.40	95.74	1.52	494	
c tal	8,668 105,667	5.34 67	3.10	33.46 279	1.06	0.27	0.22	0.12	0.01	18.32	14.23 197	11.87	53.40 570	0.00	0.01	33.80 408	0.98	340.03 2.666	115.88	261	635 5.840	
g 12CP	8,806	- 6	3	23	1	0	0	0	- 1	17	16	10	47	0	- 1	34	- 1	222	100	2	487	1

1			Other Service		
j	jš	j4	j3	ρ	j1
		Western Area			
1		Power			
1		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	os	OS
1		RS 262/263	RS 280	RS 637	RS 297
896		306	103	59	429
871		297	93	56	424
839		312	92	46	390
800		236	122	46	396
1,136		301	136	81	617
1,322		305	161	125	730
1,478		320	165	157	837
1,543		301	217	158	866
1,452		293	193	145	821
868		276	125	54	412
895		302	122	57	414
905		288	115	51	450
13,005		3,537	1,645	1,037	6,787
1,084		295	137	86	566

														OATT	Part II Long-Ter	m Firm Point-to-P	oint Transmissio	n Service) - Proj	ection													
Column	g1	g2	93	94	gố	96	g7	gß	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	9
Dustomer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Idaho Power	Avangrid	Thermo No.	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Projec	Clatskanie People's t Utility District	Evergreen Biopower, LLC	Garrett Sola	Airport Solar,	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	LTP	LTP	LTP	Total LTF
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 1023	SA 895	SA 568	SA 169	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	3A 899/ SA 90	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	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	2	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,51
Feb	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
March	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
April Ing/	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
May	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
lun	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	122	100	100	100	50	150	100	100	50	3,72
Jul	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	122	100	100	100	50	150	100	100	50	3,7
lug	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	122	100	100	100	50	150	100	100	50	3,7
Sept	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	122	100	100	100	50	150	100	100	50	3,7
Det	1,950	50		56	50	80	30	- 11	80	100	100		80	4	19	25	15	10	10	48	25	5	118	100	100	100	50	150	100	100	50	3,6
Nov	1,855	50		56		80	30	- 11	80	100	100		99	4	19	25	15	10	10	48	25	5	113	100	100	100	50	150	100	100	50	3,48
Dec	1,855	50		56		80	30	- 11	80	100	100		99	4	19	25	15	10	10	48	25	5	113	100	100	100	50	150	100	100	50	3,41
Total	22,735	600		672	250	980	360	132	960	1,200	1,200	900	1,093	48	228	300	180	120	120	576	300	50	1,417	1,200	1,200	1,200	600	1,800	1,200	1,200	600	43,41
Nyg 12CP	1,895	50	-	56	21	80	30	- 11	80	100	100	75	91		19	2	15	10	10	48	25	4	118	100	100	100	50	150	100	100	50	3,6

	g30	g31	9					
		City of						
	Powerex	Roseville						Divisor
	LTP	LTP	Total LTP	Total Network	1%	Behind-the	Total Network	Network + OS
	SA 996	SA 881		& OS	growth	Meter	Load	+ LTP
Ů.	100	50	3,589	9,809	9,910	243	10,153	13,742
10	100	50	3,589	9,789	9,889	206	10,096	13,684
0	100	50	3,589	9,220	9,314	210	9,524	13,113
0	100	50	3,589	8,518	8,605	210	8,815	12,404
0	100	50	3,589	9,870	9,970	177	10,147	13,736
10	100	50	3,720	11,908	12,027	174	12,201	15,921
10	100	50	3,716	12,739	12,868	163	13,030	16,746
10	100	50	3,716	12,568	12,695	161	12,856	16,572
10	100	50	3,718	11,750	11,869	175	12,044	15,762
0	100	50	3,616	8,813	8,902	182	9,085	12,701
10	100	50	3,485	9,324	9,419	218	9,637	13,122
10	100	50	3,485	10,208	10,312	199	10,511	13,996
10	1,200	600	43,401	124,513	125,781	2,317	128,098	171,499
10	100	50	3,617	10.376	10,482	193	10,675	14,292

PacifiCorp Attachment 9a1 - Load(Current Year) 2022

											OATT (Part I	II - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
							BPA: Benton			BPA Airport			Energy					Avangrid	E	BPA South East			
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	NTUA	
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 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	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.79	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

					Oth	ner 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	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,280	1,119	1,597	3,457		13,454.22

PacifiCorp Attachment 9a1 - Load (Current Year)

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
													Energy										
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South	BPA Idaho		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	ı
																							Total
Class			NFS	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 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	26	5,651

					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 262/263		
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total		•	6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (Part I	II - Network Se	ervice)									$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid			BPA Idaho			
Customer			PacifiCorp					PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho		Renewables Inc.	NTUA	T
Class	_	_	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	SA 894	Total NFO
RS / SA	Day	Time	•				SM 539	SM 330	SM 021	SA 000	SA 9/5	SA 020				SA 300	SA 175					SM 0/0	SM 094	
Jan	15	8:00	8,327	7.45	3.27		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		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	
March	2	8:00	7,658	5.82	3.51		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	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10.476	5.13	3.74	18.12	0.40					15.55	16.54	9.66	53.21	0.68	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		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		-	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			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	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 9b - Load Divisor for True up

												2022		AUGCHINEIL 30 - L	Dad Divisor for 1	roeup													
											OATT (Part	III - Network Sen	vice)													0	ther Service		
olumn		ſ	e	ff	t2	13	55	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1	j1	12	3	4		
Oustomer Class 85 / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 308	BPA Gazley NFO SA 229	BPA Clarke PUD E 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	NTUA NFO SA 894	Total NFO	UAMP OS BS 29	S UMPA OS 17 BS 637	Deseret OS RS 290	Western Are. Power Administratio OS RS 262/263	on	Total OS
20		18:00	8 514	4.91	3.05	30.16			0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	569.732		481 60	- 1	10 27	9	932
eb		8:00	8,805	6.78	3.46	39.66	1.68		-		0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661.053		442 40		79 29		862
farch	10	8:00	8,249	6.55	3.12	31.40	1.40				0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633.157		436 46	- 11	14 28		885
lpril .	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50			0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	496.702		431 37	10	18 27.	2	844
fay	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51			0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	363.977		630 87	14	45 29		1,153
lun	27	18:00	10,216	6.29	3.49	18.39	0.35	0.06			0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452.262		786 139	16	51 28		1,371
lul .	28	17:00	11,015	5.75	4.12	18.67	0.62				1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501.014		853 162	11	56 28		1,459
lug	31	17:00	10,623	6.14	3.46	17.34	0.33				1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465.333		910 170	18	85 28		1,547
iept	6	17:00	10,593	5.35	3.58	15.29	0.30				1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	448.664		947 183	20	10 28		1,612
oct .	6	17:00	7,476	5.39	3.02	11.47	0.30		- 2	2.0	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	325.615		496 /2		13 30	2	981
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44		0.01	33.75	0.68	256.01	107.88	2.21	572.577 699.435		434 60	1	1/ 31		933
Dec	122	10.00	108.914	70.74	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	220.92	13.43	600.82	135	0.01	34.54 419.97	40.42	2 796 35	1,349.75	28.26	035.435	-	280 1119	1.00	97 345		13.454
Avo 12CP		-	9,076	70.74 5.89	39.34	235.76	9.33	2.38 0.20	0.53	0.03	0.45	17.25	220.92 18.41	133.19		0.28	15.62	409.97 34.16	0.87	2,796.35	1,349.75	28.26	6,190 516	-	200 1,115 607 90	1,50	27 3,45 33 28	8 -	13,454
^					_							-10	-11	OATT	Part II Long-Term		Point Transmis	sion Service	-17	-11	-10	-00	-01		-01	-24	-00	-27	

1.09.10							-																							1,000									
			1											DATE	Part II Long-Ter	n Firm Point to J	Point Transmiss	ing Service																					
Column			g1	g2	93	94	gő	96	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	925	g26	927	g28	g29	930	931	932 933	9				
Custom	r		PaofiCorp	Avangrid	Black Hills, Inc.	BPA	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	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	EWEB	Garrett Solar	Airport Solar	Falls Creek	Shell Energy Losses NA					Divisor
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	LTP	LTP	LTP	LTP	Total LTP	Total Netwo	rk Behind- the		Network + OS
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 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		& OS	Meter	Load	+ LTP
Jan Feb March April May Jun Jul			1,921 1,921 1,921 1,921 1,921 2,016 2,016	3 3 3 3 3 3	0 50 0 50 0 50 0 50 0 50 0 50		5 5 5 5 5 5	66 50 66 50 66 50 66 50 66 50 66 50 66 50	13 13 13 13 13 13 13 13 13 13 13		2 2 2 2 2 2 2 2	10 10 10 10 10 10	- - - - 50	11 11 11 11 11	80 80 80 80 80	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	150 150 150 150 150 150	100 100 100 100 100 100	100 100 100 100 100 100	10 10 10 10 10	00 100 00 100 00 100 00 100 00 100 00 100	100	99 99 99 99 80 80	4 4 4 4 4	19 19 19 19 19	******	21 22 22 22 22 23 24 24 24 25 26 26 27 27 28 28 28 28 28 28 28 28 28 28 28 28 28	5 10 5 10 5 10 5 10 5 10 5 10	50 50 50 50 50 48 48	5 5 5 5 5	- 99 - 99 - 98 - 102 - 122 - 122	3,459 3,459 3,458 3,562 3,705 3,702	10,6 10,3 9,7 9,1 9,6 12,6 12,6	16 221 £7 191 56 211 50 205 51 165 39 182 74 154	1 10,237 1 10,518 1 9,978 5 9,365 9,816 2 12,221 4 13,129 8 12,784	13,696 13,977 13,437 12,823 13,378 15,927 16,831 16,486
Sept Oct Nov			2,016 2,016 2,016 1,855 1,855	3 3 3	0 50 0 50 0 50 0 50		5 5 5	6 50 6 50 6 50 6 50	13 13 13 13 14 14		2 2 2 2	10 10 10 10	50 50 50	11 11 11	80 80 80 80	100 100 100 100	100 100 100 100	100 100 100 100	50 50 50 50 50	150 150 150 150	100 100 100 100	100 100 100 100	10 10 10	10 100 10 100 10 100 10 100	100 100 100 100	80 80 99	4	19 19 19 19	25 25 25 25 25 25 25 25 25 25 25 25 25 2	21 21 22 21 21	5 10 5 10 5 10 5 10	48 48 48 48	5 5	- 122 - 122 - 122 - 114	3,704 3,706 3,506 3,506	12,6 12,6 8,7 9,5	16 148 54 137 83 168 53 198 AR 144	7 12,784 7 12,791 8 8,951 8 10,151 5 10,743	16,495 16,495 12,657 13,657 14,249
Total		_	23,395	36	0 600		67	2 600	156	-	24	120	250	132	960	1,200	1,200	1,200	600	1.800	1,200	1,200	1.20	0 1,200	800	1.093	48	228	300	300	0 120	586	50	- 1.335	42,929	128.5	58 2.125	5 130.683	173,612
Avg 12	Р		1,950	3	0 50		5	6 50) 13		2	10	21	11	80	100	100	100	50	150	100	100	10	0 100	67	91	4	19	25	25	5 10	49	4	- 111	3,577	10,7	13 177	7 10,890	14,468

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	(568,614,363)						
1110000	146200	A/Amort-Oth Intang	(130,830,061)						
1110000	146201	A/Amort-Hydr-Klamath	0						
1110000	146210	A/Amort-Oth Lic/Hydr	(23,266,302)						
1110000	(13,754,984)								
	Attachment 5 input: Total Accumulated Amortization (736.465.711)								

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2022

FERC Account	Account Number	Account Description	Category	20.	21 Year-end Balance		ear-end	BoY-EoY Ave	rano	Other	100% Transmission	ы	ant-related	Lah	or-related
		'		•						Other	100% HallSillission	rı		Lau	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	17,347,567	•	20,927,068	\$ 19,13	,			\$	19,137,318		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,316,931	\$	2,814,336	\$ 2,568	,633			\$	2,565,633	_	
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	
	132016	Prep Ins-Minority Owned Plants	Other	\$	311,635	\$	321,949		,792	\$ 316,792				_	
	132045	Prepaid Workers Compensation	Labor-related	\$	114,760	\$	108,124		,442					\$	111,442
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,632,238	\$	1,528,988	\$ 1,580	,613			_		\$	1,580,613
	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	\$	20,070,575		22,741,356	\$ 21,40				\$	21,405,965		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	29,204	\$	29,204		,204	\$ 29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	860,083	\$	757,036		,559	\$ 808,559					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	625,994	\$	736,161	\$ 68	,077	\$ 681,077					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	7,796,707	\$	3,922,186	\$ 5,859	,447	\$ 5,859,447					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	6,440,950	\$	2,399,927	\$ 4,420	,439	\$ 4,420,439					
	132310	Prepaid Rating Agency Fees	Other	\$	39,498	\$	35,356	\$ 3	,427	\$ 37,427					
	132320	Prepaid Surety Bond	Other	\$	-	\$	_	\$	-	\$ -					
	132548	Prepaid Cedar Springs II	Other	S	-	\$	507.000	\$ 25	,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914		,914	\$ 207.914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	185,437		.437	\$ 185.437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102		,102	\$ 146,102					
	132564	Prepaid High Plains	Other	6	556,311	\$	556,311		,311	\$ 556.311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370		,370	\$ 282,370					
	132574	Prepaid Leaning Juniper Prepaid McFadden Ridge	Other	Þ	106,767	\$	106,767		5,767						
	132574			9											
		Prepaid Rolling Hills	Other	\$	278,155	\$	278,155		1,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437		,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$ 30	,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	-	\$	-	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,133,351	\$	918,874		,113	\$ 1,026,113					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	402,423	\$	557,594	\$ 480	,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$ -					
	132650	Prepaid Dues	Other	\$	-	\$	375,000	\$ 187	,500	\$ 187,500					
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$ 42	,667			\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,809	\$	213,579	\$ 269	,194	\$ 269,194					
	132740	Prepaid O&M - Wind	Other	\$	89.949	\$	86.856	\$ 88	.402	\$ 88,402					
	132755	Prepaid Aircraft Maint	Labor-related	\$	100,000	\$	83,714	\$ 9	,857					\$	91,857
	132825	Prepaid LGIA Transmission	Other	\$	_	\$		S	_	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	_	\$	_	S	-	\$ -					-
	132900	Prepayments - Other	Labor-related/Other	S	1,250,603	\$	20,851,021	\$ 11,050	.812	\$ 10,000,000				S	1,050,812
	132901	Prep Fees-Oregon Pub Util Commission	Other	•	1,432,437	\$	1,470,260	\$ 1,45		\$ 1,451,348				_	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	132903	Prep Fees-Utah Public Service Commission	Other	6	3,467,002	\$	3,387,132	\$ 3,42		\$ 3,427,067					
	132904	Prep Fees-Idaho Pub Util Commission	Other	6	284,329	\$	293,574		,951	\$ 288,951					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	9	204,323	\$	293,374	\$ 200	,301	ψ 200,951				s	
	132910	·	Labor-related	9	44 420 702	•	16,251,904	\$ 13,69	242					\$	13,691,343
		Prepayments - Hardware & Software		9	11,130,782	3	10,251,904	\$ 13,09	,343	•				Ф	13,091,34
	132926	Prepaid Royalties	Other	\$	(45.005)	\$	-	3	-	a -		•	(7,000)		
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(15,805)	\$	- 44.400.015		,902)	A (0 =00 f =		\$	(7,902)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(2,673,148)		(4,488,817)	\$ (3,580		\$ (3,580,982)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	2,688,952	\$	4,488,817	\$ 3,588		\$ 3,588,885					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,330,601	\$	2,206,988	\$ 2,268	,795	\$ 2,268,795					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	-	\$	-	\$		\$ -					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	750,000	\$ 375	,000	\$ 375,000					
		Total Prepayments		\$	81,560,111	\$ 1	06,302,872	\$ 93,93	,491	\$ 34,261,743	\$ -	\$	43,143,681	\$	16,526,06

Allocator 0.000% 100.000% 29.892% 9.536%
Total Allocated to Transmission by Category \$ - \$ - \$ 12,896,340 \$ 1,575,974

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2021 and 2022

	Prior year	Current year
Ochoco Substation	0	594,174
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
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	1.517.970	2.112.145

		Prior year	Current year
Total - PacifiCorp	214.47d	14,811,003	14,174,575

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: Summer Lake RS 369	0	n/a	1
BPA: GTA West RS 237	4,905,274	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA Goshen	0	n/a	1
BPA GTA Idaho Falls RS 299	0	n/a	1
Cowlitz RS 234	216,234	n/a	1
Deseret RS 280	n/a	133.1	0
Fall River RS 322	151,308	n/a	1
Foote Creek III, LLC SA 130 (No revenue credit)	0	n/a	1
Idaho RS 427 - Goshen (Exchange)	0	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	20,424	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric RS 137	3,314	n/a	1
Powder River (No revenue credit)	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,961	n/a	1
USBR Weber Basin RS 286	28,170	n/a	1
UAMPS RS 297	n/a	606.7	0
UMPA RS 637	n/a	93.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262 ("2436")	n/a	288.1	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	29,707	n/a	1
Schedule 11 Unauthorized Use of Transm.	0	n/a	1
EDP Renewables North America	161,540	n/a	1
SMUD	64,649	n/a	1
Additional OS Revenue Credit	4,506,239	n/a	1
Att 3 input: Total OS contract revenue credits	11,107,263	1,121.2	

39,488,427 **127,429,899**

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	61,687,540
Third parties	6,144,059
Total short-term firm	67,831,599
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	26,253,931
Third parties	33,344,369
Total short-term non-firm	59,598,300
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	87,941,472

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

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month												
					end)						Current Year	(month end)					
		value															
	Operation	(result of operation															1
	to apply to monthly																1
Appendix A	input columns at																1
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,832,457,692	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,797,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,693,150,000	8,642,150,000	8,642,150,000	9,742,150,000
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		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	24,107,931	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	24,493,189	24,386,785	24,280,382	24,173,978	24,067,574	23,961,171	23,854,767	23,748,363	23,641,960	23,535,556	23,429,153	23,322,749	26,507,474
92	13-month average	42,264,539	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	42,678,915	42,416,984	42,691,329	42,427,925	42,164,521	41,902,612	41,639,204	41,375,795	41,112,387	40,851,297	40,591,344	40,331,392	49,255,311
93	13-month average	2,596,858	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,836,085	2,761,412	2,727,869	2,694,325	2,660,781	2,627,238	2,593,694	2,560,150	2,526,607	2,493,063	2,459,520	2,425,976	2,392,432
94	13-month average	1,586	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	2,945	2,718	2,492	2,265	2,039	1,812	1,586	1,359	1,133	906	680	453	227
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	404,320,904	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	33,499,144	33,359,575	33,361,438	33,396,887	33,422,997	33,466,106	33,481,446	33,502,199	33,657,892	33,161,169	32,949,864	32,729,167	37,832,164
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	4,457,195	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	318,911	368,335	369,808	369,808	369,808	369,812	369,812	369,812	369,812	367,493	366,356	366,356	399,982
100	12-month sum	443,653	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	74,673	74,673	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544
101	12-month sum	2,718	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	(1,158)	227	227	227	227	227	226	227	227	227	227	227	227
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, In 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,213,677,222	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,913,344,935	9,979,210,264	10,012,491,910	10,043,629,269	10,078,071,633	10,010,909,096	10,026,135,098	10,217,898,733	10,326,609,475	10,435,161,802	10,459,101,125	10,534,166,147	10,741,074,399
114	13-month average	72,292,123	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	61,817,828	63,355,603	65,115,775	68,428,563	69,093,416	70,161,161	75,211,749	74,832,716	77,832,201	77,506,547	77,243,044	79,067,647	80,131,356
115	13-month average (enter negative)	(16,125,816)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(17,132,153)	(17,051,868)	(16,971,582)	(16,891,297)	(16,811,011)	(16,730,725)	(16,650,440)	(16,570,154)	(16,489,868)	(16,409,583)	(16,329,297)	(16,249,012)	(9,348,616)
n/a	- "	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2022)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,083,614
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,064,540
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	166,288,491
Total 353.4 Class Assets	180,716,758
Wind Generation Facilities	159,461,168
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	350,284,666

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued	Liability:	Char	ged to:	Prior year	Current Year	Projection			By Cate	gory		-
Description	Account Calculation	Reserve type	SAB Account	FERC Account	SAR Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Catamani	100% Transmission	Plant	Labor	Other	Total Transmi related Unfur Reserves
A GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(7.5)	Other	Transmission	Plant	Labor	(7.526)	
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(5.6)	(2.4)	(4.0)	Other				(3.978)	
dar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500, 545510	426.3	(2.0)	(1.9)	(2.0)					(1.950)	
					545500, 545501,										
TL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.100)	
/holesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505206	555	(0.2)	(0.0)	(0.1)	Other				(0.131)	
ccum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(5.3)	(1.7)	(3.5)		(3.515)				
ccum Provision for Rate Refunds - Wholesale rapper Mine Reclamation Obligation	Estimate by C&T Estimate by Fuels	Unfunded Unfunded	284100 289517	229 253	310975 120163, 515100	449.1 151, 501	(3.2)	0.0 (11.0)	(1.6)					(1.620) (9.691)	
lamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(1.2)					(1.189)	
ccrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566, 567	(0.2)	(0.2)	(0.2)		(0.164)			(1.109)	
ccrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.7)	(1.8)	(1.7)	Other	(0.104)			(1.749)	
rov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
rov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000		
rov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(255.5)	(423.6)	(339.5)	Other				(339.520)	
juries & 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		
juries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	16.0	8.0	Other				8.000	
juries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	101003	131	115.3	235.0	175.1	Other				175.106	
elf-Insured Property Reserve - Pacific Power rovision for Customer A/R (CSS)	Estimate by Legal ("Other") Calculation based on actuals	Unfunded Unfunded	280307 118100	228.1 144	545000 550750	925 904	(1.0) (16.2)	(5.0) (18.1)	(3.0)	Other Other				(3.000)	
rovision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other				(0.083)	
ad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.0)	(0.1)	Other				(0.110)	
ad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue	- (Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.090)	
rovision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)					(0.187)	
ad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.6)	Other				(0.590)	
rovision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	0.0	0.0	0.0	Other				0.000	
ovision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	0.0	0.0	0.0	Other				0.000	
ventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	Various G/L's	506, 553, 557	(0.1)	(0.1)	(0.1)	Other				(0.103)	
ventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	516900	598	(0.9)	(1.0)	(0.9)	Other				(0.916)	
ventory Reserve - PP (T&D) onstruction Work-in-Progress (CWIP) Reserve	Estimate by PP Finance Estimate by PP/RMP Finance	Unfunded Unfunded	120933 148001	154 107	Various G/L's 554990	593, 598 557, 573, 598	(0.7)	(0.4) (6.9)	(0.5)	Other Other				(0.549)	
WIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
			162010						/ -						
ncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	102010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)	
ccrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	120151, 515100	151, 501	(8.5)	(4.3)	(6.4)	Other				(6.390)	
ccrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	Various G/L's	Follows Labor	(3.2)	(3.1)	(3.1)	Labor			(3.123)		
nnual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor			0.000		
01(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(1.0)				(0.972)		
afety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.3)				(1.340)		
iti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	Various G/L's	Various	0.0	0.0	0.0	Other				0.000	
ccrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0		Other					
cation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(2.8)	Labor			(2.839)		
acation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.2)	(2.1)	(2.1)	Labor			(2.148)		
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.4)	Labor			(2.370)		
ersonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor			(0.054)		
ersonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.3)				(3.257)		
ersonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)				(0.211)		
ersonal Time Accrual Non-Union ck Leave Accrual IBEW 57	Calculation by Payroll	Unfunded Unfunded	248189 248195	242 242	500516 500515	Follows Labor Follows Labor	(17.1) (6.2)	(17.5) (6.0)	(17.3)	Labor Labor			(17.302) (6.100)		
	Calculation by Payroll					Follows Labor,			(6.1)				(0.100)	(4.400)	
upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	926 Follows Labor,	(1.6)	(1.4)	(1.5)	Other				(1.488)	
ension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	926	(0.5)	(0.4)	(0.5)	Labor			(0.467)		
AS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor, 926, 426.5	(53.7)	(41.6)	(47.7)	Labor			(47.653)		
AS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor, 926	22.7	12.4	17.6	Labor			17.557		
AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(20.3)	Labor			(20.346)		
asatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor,	(2.2)	(2.1)	(2.2)	Labor			(2.158)		
Totals						926	(315.1)	(321.6)	(318.4)		(3.679)	0.000	(92.780)	(221.919)	

Allocators	100.000%	25.783%	9.536%	0.000%	
Total (\$ millions)	(3.679)	0.000	(8.848)	0.000	(12.527)

Appendix A input

(12,527,287)

PacifiCorp Attachment 17 - Post-Retirement Benefits Other Than Pensions (PBC

FERC Acct	Description	2022 Expense
4265000	OTHER DEDUCTIONS	316
5020000	STEAM EXPENSES	1,500
5060000	MISC STEAM PWR EXP	302,644
5063000	MISC STEAM JVA CR	(41,061)
5120000	MANT OF BOILR PLNT	4,423
5140000	MAINT MISC STM PLN	948
5350000	OPER SUPERV & ENG	32,855
5390000	MSC HYD PWR GEN EX	21,019
5480000	GENERATION EXP	10,425
5490000	MIS OTH PWR GEN EX	12,952
5530000	MNT GEN & ELEC PLT	5,055
5560000	SYS CTRL & LD DISP	1,580
5570000	OTHER EXPENSES	68,237
5600000	OPER SUPERV & ENG	62,867
5612000	LD - MONITOR & OPER	10,425
5615000	REL PLAN & STDS DEV	6,318
5680000	MNT SUPERV & ENG	3,159
5800000	OPER SUPERV & ENG	57,496
5810000	LOAD DISPATCHING	19,902
5850000	STRT LGHT-SGNL SYS	1,264
5880000	MSC DISTR EXPENSES	21,745
5900000	MAINT SUPERV & ENG	34,750
5920000	MAINT STAT EQUIP	6,002
5930000	MAINT OVHD LINES	8,607
5950000	MAINT LINE TRNSFRM	4,739
5970000	MNT OF METERS	3,159
5980000	MNT MISC DIST PLNT	3,159
7071000	LBR CLR - RMP	303,959
7072000	LBR CLR - PACPWR	162,669
7081000	Stores Exp CLR - RMP	22,430
7082000	Stores Exp CLR - PP	12,321
9010000	SUPRV (CUST ACCT)	8,214
9020000	METER READING EXP	1,580
9030000	CUST RCRD/COLL EXP	2,211
9031000	CUST RCRD/CUST SYS	2,843
9032000	CUST ACCTG/BILL	6,634
9033000	CUST ACCTG/COLL	47,387
9036000	CUST ACCTG/COMMON	42,964
9081000	CUST ASST EXP-GENL	1,895
9084000	DSM DIRECT	6,318
9086000	CUST SERV	11,689
9090000	INFOR/INSTRCT ADV	4,423
9200000	ADMIN & GEN SALARY	156,034
	Attachment 5 input: Total PBOP	1,458,057

Notes:

Total expense was a net debit for 2018 - 2022
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 decrease in expense in 2022 as compared to 2021 is primarily due to changes in actuarial

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral).

assumptions.

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Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

PACIFICORP

Enclosure 3

Calculation of True-Up for the preceding calendar year

				2022 True-up
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data True-up
lloca	tors		•	
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	31,337,006
'	Transmission wages Expense		004.2 Ib	31,037,000
2	Total Wages Expense		354.28b	365,503,66
3	Less A&G Wages Expense		354.27b	36,895,696
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	328,607,965
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.5363
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	32,229,063,918
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,047,818,088
8	Accumulated Amortization	(Note N)	Attachment 5	730,985,18
9	Total Accumulated Depreciation	(1212 13)	(Line 7 + 8)	11,778,803,273
10	Net Plant		(Line 6 - Line 9)	20,450,260,64
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,192,128,820
12	Gross Plant Allocator		(Line 11 / Line 6)	25.4185°
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,977,504,550
14	Net Plant Allocator		(Line 13 / Line 10)	29.2295
lant (Calculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	7,950,016,989
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
17	Total Transmission Plant	,	(Line 15 + Line 16)	7,950,016,989
18	General Plant	(Note N)	Attachment 5	1,421,119,389
19	Intangible Plant	(Note N)	Attachment 5	1,117,728,004
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,538,847,394
21	Wage & Salary Allocator		(Line 5)	9.53639
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	242,111,83
23	Land Held for Future Use	(Notes B & L)	Attachment 5	1,815,058
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,193,943,877
			,	-,, 5 . • , •

				2022 True-up
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data True-up
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,093,179,6
26	Accumulated General Depreciation	(Note N)	Attachment 5	542,514,96
27	Accumulated Amortization	(Note N)	(Line 8)	730,985,1
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,273,500,1
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	9.536 121,444,6
30	Subtotal General and initial gible Accum. Depreciation Allocated to Transmission		(Line 20 Line 29)	121,444,0
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,214,624,2
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,979,319,60
dius	tments To Rate Base			
33	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1A	(830,158,78
	Excess or Deficient ADIT Balance		Attachment 1B	(337,096,65
	CMID for lease the Township Desirets			
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	(6,6
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	(12,480,15
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	14,186,64
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	
40 41	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	9.536
42	Construction Materials & Supplies	(Note N)	Attachment 5	227,751,1
43	Wage & Salary Allocator	(riote ri)	(Line 5)	9.536
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	21,719,0
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,071,5
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	22,790,5
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	92,147,0
48 49	1/8th Rule Total Cash Working Capital Allocated to Transmission	(Note S)	Zero (Line 47 * Line 48)	0.
	• •		•	
50	Network Upgrade Balance Network Upgrade Balance	(Note N)	Attachment 5	(151,278,4
		(14010 14)		
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,043,54
52	Rate Base		(Line 32 + Line 51)	4,685,276,0

				2022 True-up
nadeo	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data True-up
			•	
erati	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	239,061,0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,849,2
55	Less: Account 565		Attachment 5	163,235,2
56	Transmission O&M		(Lines 53 - 55)	64,976,5
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	264,608,5
58	Less Actual PBOP Expense Adjustment		Attachment 5	201,000,0
59	Less Property Insurance Account 924		320.185b	4,518,3
			Attachment 5	4,510,5
60	Less Regulatory Asset Amortizations Account 930.2	41.1.5		00.400.0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,166,6
62	Less General Advertising Exp Account 930.1		320.191b	15,7
63	Less Membership Dues	(Note C)	Attachment 5	718,4
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	233,189,2
65	Wage & Salary Allocator		(Line 5)	9.536
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	22,237,6
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,784,4
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)	3,784,4
70	Property Insurance Account 924	(Note F)	Attachment 5	4,518,3
71	General Advertising Exp Account 930.1 - Education and Outreach	, ,	Attachment 5	
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,518,3
73	Gross Plant Allocator		(Line 12)	25.418
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,148,4
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	92,147,0
				, ,
prec	ciation & Amortization Expense			
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	137,423,0
	Transmission Depreciation Expense including Amortization of Emilied Term Frant	(Note 11)	Audonnent	
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	50,352,7
78	Intangible Amortization	(Note H)	Attachment 5	64,151,5
79	Total	, ,	(Line 77 + Line 78)	114,504,3
80	Wage & Salary Allocator		(Line 5)	9.536
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	10,919,4
82	Abandoned Plant Amortization	(Note O)		
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	148,342,
xes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	41,703,2

(Line 84)

41,703,289

85 Total Taxes Other than Income Taxes

2022 True-up 2022 Form 1 data Shaded cells are inputs Notes Reference (FERC Form 1 reference, attachment, or instruction) True-up Return \ Capitalization Calculations Long-Term Debt Attachment 14 Account 221 Bonds 8,832,457,692 87 Less Account 222 Reacquired Bonds Attachment 14 88 Account 223 Long-term Advances from Associated Cos. Attachment 14 0 89 Account 224 Other Long-term Debt Attachment 14 0 90 **Gross Proceeds Outstanding Long-term Debt** Sum Lines 86 through 89 8.832.457.692 91 Less Account 226 Unamortized Discount (Note T) Attachment 14 24,107,931 92 Less Account 181 Unamortized Debt Expense (Note T) Attachment 14 42.264.539 93 Less Account 189 Unamortized Loss on Reacquired Debt Attachment 14 2,596,858 (Note T) Plus Account 225 Unamortized Premium (Note T) Attachment 14 1,586 Plus Account 257 Unamortized Gain on Reacquired Debt 95 (Note T) Attachment 14 96 **Net Proceeds Long Term Debt** Sum Lines 90 through 95 8.763.489.950 Long Term Debt Cost 97 Accounts 427 and 430 Long Term Interest Expense (Notes R & T) Attachment 14 404.320.904 98 Less Hedging Expense (Note R) Attachment 14 99 Account 428 Amortized Debt Discount and Expense (Note T) Attachment 14 4.457.195 Account 428.1 Amortized Loss on Reacquired Debt Attachment 14 443.653 100 (Note T) 101 Less Account 429 Amortized Premium Attachment 14 2.718 (Note T) 102 Less Account 429.1 Amortized Gain on Reacquired Debt (Note T) Attachment 14 0 103 Total Long Term Debt Cost Sum Lines 97 through 102 409,219,034 Preferred Stock and Dividend 104 Account 204 Preferred Stock Issued Attachment 14 2.397.600 Attachment 14 105 Less Account 217 Reacquired Capital Stock (preferred) 0 106 Account 207 Premium on Preferred Stock Attachment 14 107 Account 207-208 Other Paid-In Capital (preferred) Attachment 14 0 108 Less Account 213 Discount on Capital Stock (preferred) Attachment 14 0 109 Less Account 214 Capital Stock Expense (preferred) Attachment 14 0 110 **Total Preferred Stock** Sum Lines 104 through 109 2,397,600 111 Preferred Dividend Attachment 14 (Enter positive) 161,902 Common Stock 112 Proprietary Capital Attachment 14 10.213.677.222 113 Less: Total Preferred Stock 2.397.600 (Line 110)

Attachment 14

Attachment 14

Sum Lines 112 through 115

72,292,123

(16,125,816)

10,155,113,314

114

115

116

Less: Account 219

Total Common Stock

Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings

					2022 True-up
Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
0.1.4.00	Como al o impato			(Carto i emiliare), and among a medicale.	True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	46.99%
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))	53.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.67%
		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)	2.19%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.19%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3890%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	346,193,653
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	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT		1 of state tax sour	24.587%
132	T / (1-T)		۲//		32.602%
	ITC Adjustment			Attaches and 5	(200 500)
133 134	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	(308,583) (409,189)
	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))]	79,352,089
135b 135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizat	ion Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	(19,896,011) (26,382,594)

				2022 True-up
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data True-up
Revenu	e Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	5,979,319,607
138	Total Adjustment to Rate Base		(Line 51)	(1,294,043,542
139	Rate Base		(Line 52)	4,685,276,065
140	Total Transmission O&M		(Line 75)	92,147,051
141	Total Transmission Depreciation & Amortization		(Line 83)	148,342,499
142	Taxes Other than Income		(Line 85)	41,703,289
143	Investment Return		(Line 127)	346,193,653
144	Income Taxes		(Line 136)	52,560,307
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	680,946,798
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	7,950,016,989
147	Excluded Transmission Facilities	(Note J)	Attachment 15	350,284,666
148	Included Transmission Facilities		(Line 146 - Line 147)	7,599,732,322
149	Inclusion Ratio		(Line 148 / Line 146)	95.59%
150	Gross Revenue Requirement		(Line 145)	680,946,798
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	650,943,690
	Revenue Credits			
152	Revenue Credits		Attachment 3	146,736,897
153	Net Revenue Requirement		(Line 151 - Line 152)	504,206,793
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	680.946.798
155	Net Transmission Plant		(Line 133) (Line 17 - Line 25 + Line 34)	5.856.837.377
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.6265%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.2802%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4718%
	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)	282,192,839
160	Increased Return and Taxes		Attachment 4	431,681,746
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	713,874,585
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,856,837,377
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.1887%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.8424%
165	Net Revenue Requirement		(Line 153)	504,206,793
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,401,411
168 169	Interest on Network Upgrade Facilities Net Zonal Revenue Requirement		Attachment 5 (Line 165 + 166 + 167 + 168)	5,813,346 515,421,550
	Network Service Rate		,	,
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,468
170	Rate (\$/MW-year)	(14016-1)	(Line 169 / 170)	35.626
	· · · · · · · · · · · · · · · · · · ·		(2 170)	33,020

(Line 171)

35,626

Network Service Rate (\$/MW-year)

2022 True-up

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
Straueu Celis are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	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	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$650,943,690
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission	Attachment 3, Line 6 Attachment 3, Line 12	\$6,199,584 \$140,537,314
4	Total Revenue Credits	Line 2 + Line 3	\$146,736,897
5	Interest on Network Upgrades	Attachment 5	\$5,813,346
6	Transmission Incentive Credit	Attachment 7	\$5,401,411
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$515,421,550
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,468
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.625756
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.968813
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.685111
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.137022
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.097873
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.56
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.08

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)		0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,711,177,577)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.2295%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,316,074	(11,431,280)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(815,232,930)

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		
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification		
Account 19	Account 100								
Employee Be									
							Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020		
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	C		CARES Act Section 2302.		
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.		
287300	920.182 LTIP - non current	6.376.812	0	•		0.070.040	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp		
287300	720.200 Deferred Comp. Accrual - Cash Basis	2.134.413	0	<u> </u>	U		employees. Non-qualified deferred compensation plan under IRC Subsection 409A.		
201324	720.200 Deletted Cottip. Accidal - Casil Basis	2,134,413	U	0		2,104,410	Severance accruals related to regular employment downsizing. Amounts contained in these		
287326	720.500 Severance Accrual - Cash Basis	784,322	0	0	C	784,322	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	381,172	381,172	0	0	0	constituting payments made above the IRC Subsection 415 limitations.		
007000	FOE COO. Marchine Assembl Cook Basis (O.F. asse)	7.405.733	0	•		7 405 700	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)	7,405,733	U	U	U	7,405,733	periods or upon termination. Accrued liability for the expected claims related to workers compensation previously held by		
287373	910.580 Wasatch workers comp reserve	546.673	0	0	0	546 673	Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.		
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	C		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.		
287462	720.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	C		Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.		
FAS 133 Der									
287249	415.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	C	0	Non-current liability for frozen mark to market derivatives.		
Regulatory L	labilities:						Degulatory liability actablished to record the outherized plant cleaves each for him Bridger and		
287045	610.155 RL - WA - Plant Closure Costs	333,329	333,329	0		0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.		
201043	OTO. TOO THE - WAT-1 Tank Globale Costs	000,020	000,020	•		,	Regulatory liability established to record the authorized deferral of accelerated depreciation and		
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal		
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	C	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.		
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation		
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626.813	626,813	•			costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the		
287048	705.425 RL - Bridger Accelerated Depreciation - WA	020,813	626,813	U	U	U	Jim Bridger Plant pursuant to Docket UE-191024. Regulatory liability established to record the giveback of excess funds collected from California		
287049	705.352 RL - Klamath Dams Removal - CA	64.244	64,244	0	0	0	customers for Klamath River Dams Removal.		
		- 1,					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	693,274	693,274	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		
287053	705.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	0			rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and		
201033	703.342 TC - IIICOITIE TAX DEIEITAI - OTC	1,021,022	1,021,022	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 Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017		
287055	705.344 RL - Income Tax Deferral - WA	2,194,452	2,194,452	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 Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017		
287056	705.345 RL - Income Tax Deferral - WY	201,039	201,039	0	C	0	and reduced the federal income tax rate from 35% to 21%.		
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488 095	488 095	0			Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.		
207001	703.340 RE - Flotected FF &E EDIT ATTORIZATION - CA	400,093	400,093	0		, , , , , , , , , , , , , , , , , , , ,	Regulatory liability established to record the deferral of protected property related EDIT		
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	C	0	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	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.		
007004	705 040 DI Destanta di DD05 EDIT Associativa di LIT	5.000.057	E 000 055				Regulatory liability established to record the deferral of protected property related EDIT		
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0	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	3.140.136	3.140.136	0	0	0	amortization for return to Washington customers pursuant to regulatory order.		
20,000		5,1.5,100	0,110,100				Regulatory liability established to record the deferral of protected property related EDIT		
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.		
		•							

Part 1957 1.							
Part 1968 1969	287111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0 0 3	15% to 21%.
Part 1968 Part	297112	705 200 DI Protocted DDRE EDIT ID	20.402.094	20 402 094	0	F	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded is a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
2011 1942 P. Packed PFE DF ON 20 20 20 20 20 20 20 2	20/112	703.200 NE - Flotected FF&E EDIT - ID	20,492,904	20,492,904	0	F	Regulatory liability established to defer Oregon's portion of protected property related EDIT
1972 1982 R Process 1982 R P	287113	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0 0 3	5% to 21%.
Property Set Prop	287114	705 290 RI - Protected PP&F FDIT - WA	20.945.893	20 945 893	0	r	ecorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
2011 775.99 R.						F	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
19.10 19.0	287115	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0 0 3	15% to 21%.
Processor PRESENCE 19-25	287116	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	a	is a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
1995 1996							
1971 1972 1972 1972 1973	287121	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0 0 3 F	15% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
Page	287124	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0 0 E	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate rom 35% to 21%.
15.217 15.24 15.24 15.25 15.						F	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT ecorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
19.00 19.0	287125	705.297 RL - Non Protected PP&E EDIT- WY		8,877,468	0	0 0 g	15% to 21%. Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
19.20 1.	287173	415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	0 0 in	ncremental decommissioning pursuant to Docket UE-191024
2017 2017	287174	705.410 RL - Cholla Decommissioning - CA	(12,328)		0	0	
Postable Processing Proce	287176	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0 F	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
18.100 1	287177	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0 O F	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
\$27.00 \$2.	287178	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	
2011 10 12 R Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 Mrs Home Tax Property Fordinary - Home Tax Property Fordinary	287184	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0 0 6	entities, to be used to fund programs that benefit Oregon customers.
2011 10 10 10 10 10 10 1	287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0 0	other deferred items that do not have current provision impacts.
27191 70.200 R. No-Property CDIT CA 98.800 98.800 0 0 0 0 0 0 0 0 0	287190	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0		
27719 705.200 R. Non-Propenty EDIT - CA 98.601 9.001						F	Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 706.284 RL - Nun-Property EDIT - WA	287191	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0 0 ii	n the income tax rate.
207196 202.079 R FAS 198 Pool Retirement 6,465,400 0 0 0 0 0 0 0 0 0	287195	705 284 RI - Non-Property EDIT - WA	260 950	260 950	0	_ r	on-property accumulated deferred income taxes allocable to Washington resulting from the
287200 705.287		· •			0	F	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
1					0	0 0 F	Regulatory liability with respect to the Washington decoupling mechanism.
Regulatory Lubilly established to record Energy Savings Assistance (ESA) - CA						i	n the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
16,224 16,244 1	287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
Regulatory Liability established per Order No. 15-080 in Dockset ELECt go on Per accidence for Jan. 2014 (1973,798) 1,673,798 1,673,798 0 1,673,798 0 1,673,798 1,673,798 0 1,673,798 1,673,798 0 1,673,798 1,	287209	705.266 RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0 0 0	ESA collections from California offset by ESA program expenditures incurred) in a regulatory ability balancing account for California.
September 1673,798 1673,798 1673,798 1673,798 0							
Regulatory (InDitty established as a balancing account for a pass-through benefit to Idaho outsuffering customers receive acredit to their bill.	287212	705 245 PL - OR Direct Access 5 Vr Ont out	1 673 708	1 673 708	0		
287213 425.381 R. P. P. P. Balance Act - ID	201212	100.240 RE - ON BIROCEPIOCOSS & 11 Opt out	1,070,730	1,073,730			
difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan related costs were disallowed in Washington, therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.	287213	425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0 0	ustomers from BPA (Bonneville Power Administration) under the Northwest Power Act where ualifying customers receive a credit to their bill.
287225 605.103 ARC/Regulatory Difference - Trojan - WA							
287227 705.531 RL - VIX Solar Feed-in Tariff - NC 3,026,841 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 0 Regulatory Difference - Troign - WA 15,026 0 0 0 0 0 0 0 0 0						a	occount is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287227 705.531 RL - UT Solar Feed-in Tariff - NC 3.026,841 3.026,841 0 0 0 Regulatory liability established to record UT solar Feed in Tariff NC Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM)	287225	605.103 ARO/Regulatory Difference - Trojan - WA	15.026	15.026	0		
287231 705.519 RL - WA Def NPC - Noncurrent 680,043 680,043 0 0 (PCAM) deferrals. 880,043 0 0 0 (PCAM) deferrals. 880,04 0 0 0 (PCAM) deferrals. 880,04 0 0 0 (PCAM) deferrals. 880,04	287227	705.531 RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0 0 F	Regulatory liability established to record UT solar Feed in Tariff.
287233 705.515 RL - OR Def NPC - Noncurrent 1,952.262 1,952.262 0 0 0 setablished to record the Oregon 20.71 FERC Refund. 287237 705.510 RL - CA Def NPC - Noncurrent 574.598 574.598 0 0 0 deterrals. 287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.653 1,525.653 0 0 0 delumence of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.653 1,525.653 0 0 0 delumence of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.653 1,525.653 0 0 0 delumence of the regulatory assets result in a credit balance instead of a debit balance, or vice versa. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 credits revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 0 credits revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84.697 0 0 depreciation. 287271 705.336 RL - Sale of REC - UT 325,872 325,872 0 0 Utlah's allocation of the actival REC revenue included in rates and Regulatory isability established to track the difference between REC revenue included in rates and Regulatory isability established to track the difference between REC revenue included in rates and Regulatory isability established to track the difference between REC revenue included in rates and Regulatory isability established to track the difference between REC revenue included in rates and Regulatory isability established to track the difference between REC revenue included in rates and Regulatory isability established to track the difference between REC revenue included in rates and Regulatory isability established to track the difference between REC revenue included in rates and Regulatory isability established to track the difference between REC revenue included in rates and Regulatory is	287231	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0 0 (PCAM) deferrals.
287233 705.515 RL - OR Def NPC - Noncurrent 1,952,262 1,952,262 0 0 0 established to record the Oregon 2017 FERC Refund.						a	and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Gelerals. 287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Regulatory assets result in a credit balance instead of a debit balance, or vice of versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of a discovered process. 287262 100.100 RL ITC 141,964 141,964 0 0 0 Regulatory liability established for ecord the deferral of the Pryor Mountain renewable energy or received by the Company. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Recurrence between REC revenue included in rates and Recurrence and received by the Company.	287233	705.515 RL - OR Def NPC - Noncurrent			0	0 0 6	established to record the Oregon 2017 FERC Refund.
287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Uversa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Begulatory liability established to record purchase of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics Greenhouse gas pollution emission	287235	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	0 0 0	leferrals.
28728 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 credits revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 credits revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to tra	287237	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0 0 0	he balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa
287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 certifies revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 0 certifies revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to record the deferral of the Pryor Mountains renewable energy or certification and control 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 or depreciation. Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax or depreciation. Regulatory liability stablished to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included					0	F	Regulatory liability established to record purchase of California greenhouse gas pollution emission
287262 100.100 RL ITC 141.964 141.964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						F	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287288 415.706 RL - 50% Bonus Tax Depreciation - WY 84.697 84.697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 326,872 326,872 0 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.					0		
287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 84,697 0 0 0 depreciation. Regulatory Liability established to track the difference between REC revenue included in rates and 0 Utah'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 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC r					0	0 0 F	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Utah'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	287268	415.706 RL - 50% Bonus Tax Depreciation - WY			0	0 0 0	lepreciation.
	287271	705.336 RL - Sale of RECs - UT	325,872	325,872	0	0 0 μ	Itah's allocation of the actual REC revenue received by the Company.
	287272	705.337 RL - Sale of RECs - WY	108,478	108,478	0		

007074 705 004 DI 0-I6DEOOD	105.801	105.801	Ó			Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	U		(Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
						the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284 610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	((versa.
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	(0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	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	17,231,816	17,231,816	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	205.301	205,301	0			qualifying customers receive a credit to their bill.
Edition From the Regulation of Front State of St						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	867,977	867,977	0	()	
287390 610.141 RL - WA Rate Refunds	700.026	700,026	•			Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287390 610.141 KL - WA Rate Retunds	700,026	700,026	0)	Regulatory liability established to record the effects of changes in fair value of certain derivative
						instruments entered into to hedge the Company's future retail resource requirements.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	() (
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201410 705.241 KL- Alternative Rate for Energy Program - CARE - CA	155,900	155,906	<u> </u>		,	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	1,272,061	1,272,061	0	()	Plant that are in excess of those approved for recovery by regulatory authorities.
007445 040 440 Ph HT Have Franch Felica	336.911	336.911	•			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	330,911	336,911	0)	Lifeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	(Income Energy Assistance Program.
						Regulatory liability established to record revenues received from customers participating in the
207472 705 270 DI Dive Clay Decarem OD	FF0 007	FF0 007				company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	0) (Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	0	() (energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33,026	33,026	0			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201413 103.212 NE - Dide Sky Frogram Ch	33,020	33,020	0		,	Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	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
287477 705.274 RL - Blue Sky Program ID	36.773	36,773	0			energy certificates.
	04,1.0					Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	0	() (Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0			due to the implementation of new rates on January 1, 2014.
State Carryforwards						
287280 DTA State Charitable Contribution Limitation	187,893	187,893	0	(Charitable contribution carryforward for state income tax purposes.
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	187,893 66,976,846	187,893 66,976,846	0	(State net operating loss carryforward for income tax purposes.
287/280 DTA State Charitable Contribution Limitation 287431 DTA Net Operating Loss Carrylorward-State 287449 DTA Federal Detriment of State NOL			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
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits	66,976,846 (14,104,595) 584,208	66,976,846 (14,104,595) 584,208	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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	66,976,846 (14,104,595) 584,208 331,353	66,976,846 (14,104,595) 584,208 331,353	0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	66,976,846 (14,104,595) 584,208 331,353 75,465	66,976,846 (14,104,595) 584,208 331,353 75,465	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Ocegon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287499 DTA Idaho TIC Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353		(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA C AMT Credit Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Ocegon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Progno BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287498 DTA Colorado Tax Credit Carryforward 287281 DTA Co AMT Credit Carryforward Loss Contingencies Description	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA Spot 30,100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287499 DTA Idaho ITC Carryforward 287293 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho TIC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 105.400 287339 105.400 75 43 ARO Liability	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Oregon BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287498 DTA Colorado Tax Credit Carryforward 287281 DTA Col AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 8287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddano state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho TIC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 105.400 287339 105.400 75 43 ARO Liability	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287493 DTA Idaho ITC Carryforward 287283 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 287341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 8287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddhos state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	66,976,846 (14,104,595) (58,4208 331,533 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287493 DTA Idaho ITC Carryforward 287283 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 287341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	66,976,846 (14,104,595) (58,4208 331,533 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287493 DTA Golorado Tax Credit Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Conttingencies 8 78741/2879710.530/415.8 Inluvires & Damages Accrual - Cash Basis Assat Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287110 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	66,976,846 (14,104,595) (58,4208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Correction 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81lnjuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability pestablished 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
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287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Correction 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81lnjuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Dock tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential calaris. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruad for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal receivable due from joint owners.
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287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA ETC Purchased Gain 287493 DTA Call Chartyforward 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287109 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,881	0			State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
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287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies Loss Contingencies 87341/2879710.530415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obiligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obiligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464	66,976,846 (14,104,595) 584,208 331,553 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287498 DTA Cladhar Carryforward 287289 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Conitact Obligation <	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Chehalis plant not currently deductible for income tax purposes.
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Credit Carryforward 287289 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec<	66,976,846 (14,104,995) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability crestimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Gregon BETC Credits 287491 DTA BETC Purchased Gain 287492 DTA BETC Purchased Gain 287293 DTA Carryforward 287299 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec <td< td=""><td>66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715</td><td>66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715</td><td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td></td><td></td><td> State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. </td></td<>	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward.
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Credit Carryforward 287289 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec<	66,976,846 (14,104,995) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability crestimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures

287256 705.452 Reg Liab - WA Property Insurance Reserve (4,641) 0 0 0 recovered in excess of insurance	d the Washington allocation of storm-related property damage
	claime incurred
201200 100-402 Teg Elab - VIA Toperty Insurance resorte (4,041) 0 0 lecovered in the recess of insurance resorte	d the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Liab - ID Property Insurance Reserve 274,582 274,582 0 0 0 in excess of insurance claims inc	
	d the Utah allocation of storm-related property damage recovered
	d the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY 227,366 227,366 0 0 0 recovered in excess of insurance	
	e net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA (2,718,055) (2,718,055) 0 0 0 expiration.	
Accrued liability associated with r	the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab 262,450 0 0 0 enhancement.	·
Reserve was established to reco	rd the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve 501.567 0 0 0 emission reduction credit.	, , ,
287321 100.100 ITC 532.974 0 0 0 Unamortized Investment Tax Cre	edits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but une	arned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease 137.567 0 0 0 0the annual service agreement be	
	ash deposits received from customers who wish to reserve
	e deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit 561,449 0 561,449 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	eserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis 4.608.428 0 0 0	serve for accounts receivable for which collection is not expected.
2073-0 220	related to DecifiCorn
201304 30.1 winsciential resolution (1.2 miles) (1.2 m	
	the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement 5,361,820 5,361,820 0 0 0 enhancement.	
	the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement 4,081,653 4,081,653 0 0 0 settlement obligations.	
	to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances 15,274 0 0 0 be amortized as expenses are in	
	solete or excess inventory that will be sold for scrap.
	mation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties 3,660,987 0 0 0 Accrued liability for royalty payme	ents to the Mineral Management Service on coal production.
Accrued post-retirement liabilitier	s pursuant to FASB Statement No. 106 for Western Coal Carriers,
a third-party carrier service that of	contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual 2.065.766 0 0 0 2.065.766 Mine to the Hunter plant.	
	the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment 670,527 670,527 0 0 taxable income from Bridger coal	
287807 Non-curr def fed tax cor ben of int 332 209 332 209 0 0 Non-current federal benefit of ints	
287817 Non-curr def fed unc tax pos ben of int (11,973) (11,973) 0 0 0 0 Non-current federal benefit of int	
287827 Non-curr def stat ax cor ben of int 71,819 0 0 0 Non-current state benefit of inter-	
207027 Non-curri der stat aux c tax oss ben of int (2,588) (2,588) 0 0 0 Non-current state benefit of inter-	
20107 *** Notificial del sia dilicias pos ben'oniti (2,500) (2,500) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	oot on anoonam positions.
Subtotal - p234 19 10 0 0 0 7.797,408	
Sutroia: - p.5.4	
Total 760,699,650 734,406,559 561,449 0 25,731,642	

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

- 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

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

C Gas, Prod, Dist Or Other Related В D Ε G Total Transmission Plant Labor Related Justification Related Related Account 281 Electric: (143,583,856) 287960 ---- Accelerated Pollution Control Facilities Depreciation (143,583,856 Depreciation on pollution control facilities. Rounding Subtotal - p275
Less FASB 109 Above if not separately removed (143,583,856) (143,583,856) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total (143,583,856) (143,583,856) 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
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

C Gas, Prod, E F G

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282	2			Related	Related	Related	Related	
287605			(111.999)	(111,999)				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)	U	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 A	Adjustment	(4,138,516)	(4,138,516)	0	0	0	
007700								Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 287610	610.101 Amortization NOPAs 99-00 RAR 105.403 Asset Retirement Obligation		(30.835.148)	(30,835,148)	0	0		licensing of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs		211,963,420	211,963,420	0	0	Č	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 287605	105.143 Basis Intangible Difference 105.120 Book Depreciation		(110,631)	3 151 269 034	0	(110,631)		related to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss		13,841,533	13,841,533	0	0		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
								Book-tax basis difference related to test energy revenues which are received/earned for power
287605 287605	105.146 Capitalization of Test Energy 105.137 Capitalized Depreciation		5,627,948 (24,282,107)	5,627,948 (24,282,107)	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	105.100 Capitalized labor and benefit costs		24,979,766	24,979,766	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsi		1,565,135	1,565,135	0	0	C	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed A		0	806,855,823	(806,855,823)	0	(00.045.405.	PowerTax Report #257: Transmission Book Allocation Group.
287605 287605	Direct Assignment: Intangible Fixed Asset	els s	0	33,645,425 116,484,291	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group. PowerTax Report #257: General Book Allocation Group.
207000	Bridge ricologismont. Contrar ricologista						(110,101,201	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153 Contract Liability Basis Adj - Chehalis		(57,751)	(57,751)	0	0	(tax purposes.
287605 287605	105.151 Contract Liability Basis Adj - Eagle Moun 105.130 Contribution in Aid of Construction	ntain	(15,024) 332,638,465	(15,024) 332 638 465	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 Contribution in Aid of Constituction		332,030,403	332,030,403	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 287224	105.175 Cost of Removal 145.030 CWIP Reserve		(248,847,482)	(248,847,482) 1,611,162	0	0	(Reserve established for inactive projects included in CWIP.
201224	145.030 CWIP Reserve		1,011,102	1,011,102	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
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141 Debt AFUDC		(189,606,230)	(189,606,230)	0	0	C	Interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117 Effects of Ratemaking - Fixed Assets Fe	d only - PMI	(1.953.665)	(1.953.665)	0	0		balances for PMI's portion of Bridger Coal Company's fixed assets.
201001	100.117 Effects of Naternaking - 1 Ixed Assets 1 c	d Offity - 1 Wil	(1,555,655)	(1,300,000)	•			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 Flo	owthrough	(46,629,188)	(46,629,188)	0	0	0	taxable income as compared to book income.
								taxable income as compared to book income Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139 Equity AFUDC		(134,198,080)	(134,198,080)	0	0	C	interest on debt.
007000	105.010 11 1 1 1 1 1 1 1 1 1			(0.045.055)				PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 287605	425.310 Hydro Relicensing Obligation 105.125 Tax Depreciation		(3,045,255) (5,364,730,483)	(3,045,255) (5,364,730,483)	0	0		North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605	105.152 Tax Fixed Asset Gain/Loss		(93,273,943)	(93,273,943)	0	0	Č	book-tax difference related to the disposition of capital assets.
								Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 287605	105.129 Fixed Assets - State Modifications 105.131 Idaho Disallowed Loss		16,721,417 513,632	513 632	0	16,721,417		primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
201003	103.131 Idano Disanowed Loss		313,032	313,032	U	0		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	C	in the period paid and incurred for income tax purposes.
287929	105.460 Non-ARO Removal Costs		(269,264,827)	(269,264,827)	0	0	(Regulatory liability related to removal costs.
286605	105.136 PP&E FIN 48 Balances		(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
			(220)2.27	(000)0.07	_			Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
007005	000 040		(7.740.040)	(7.740.040)	0			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)	U	U		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
286914	415.525 RA - Lease Depreciation - Timing Differe	ence	(342,036)	(342,036)	0	0	(the lease payment less accrued lease interest. 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		(303,919)	(303,919)	0	0	(
287605	105.160 Reclass to §1031 & 1033 Exchange Nor	malization Adi - General Fixed Assets	3,961,866	0	0	0	3 961 866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
20.000	Resided to 3 1001 to 1000 Excitating Notice	Tay Contrart Mod Pladeta		U	U	0	0,001,000	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160 Reclass to §1031 &1033 Exchange Norm	nalization Adj - Transmission	176,650	0	176,650	0	C	income tax normalization rules.
287605	105.131 Reclass to Pollution Control Facilities De	enreciation	143,583,856	143,583,856	0	0		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
201003	100.101 Neciass to Foliation Control Facilities De	prediation	140,000,000	140,000,000	U	U		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		24,168,945	24,168,945	0	0	(depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
								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		(497,930,703)	(497,930,703)	0	0		
007001	445.000 DI Obresis D		/222.25	(000 0-11				Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221	415.933 RL - Steam Decommissioning - ID		(298,254)	(298,254)	0	0	C	associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222	415.934 RL - Steam Decommissioning - UT		4,192,908	4,192,908	0	0	0	associated with steam assets.
								Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223	415.935 RL - Steam Decommissioning - WY		696,887	696,887	0	0	(associated with steam assets. Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122 RL - Effects of Ratemaking - Fixed Asset	ts - PMI Fed Only	1,953,665	1,953,665	0	0		PMI's portion of Bridger Coal Company fixed assets
			.,,000	.,,,000	•	•		

						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 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	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	269,264,827	269,264,827	0	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)	(2,715,908)	(2,715,908)	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	(41,832)	(41,832)	0	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	94,152	94,152	0	0		book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

- Instructions for Account 282:

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

Schedule AD	IT-283						
Ochedule AD	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283			rtolutou	Tiolatoa	Ttolutou	rtolutou	oud in out of
FERC 283 - F	egulatory Assets						
286688	320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 0 2021.
286887	320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred 0 in 2021.
286889	320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890	415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity 0 Advisory Group pursuant to Docket UE-210414.
286891	415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893	415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894	415.261 RA - Wildland Fire Protection - UT	245,317	245,317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire 0 Mitigation Balancing Account.
286896	415.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0	0		Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911	415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912	415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at 0 accelerating transportation electrification in Washington.
286913	415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community 0 Solar Program.
286917	415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0		Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the
286920	415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the O Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921	415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the O Cholla U4 Regulatory asset - WA/FERC. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925	415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Ontra regulatory asset established to account of the estimate of unrecoverable amounts in the Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926	415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		O Cholla U4 Regulatory asset - UT. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 286928	415.730 Contra RA - Cholla U4 Closure WY 415.833 RA - Pension Settlement - CA	101,169 (197,233)	101,169 (197,233)	0	0		Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0		Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

					Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0 amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0 Regulatory asset account established to record the difference between the amount of Oregon
OCCOOL ALEGEE DA OLIO Allesados OA Nosassant	(747.004)	(747.004)		0	Regulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	U	U	0 emission allowances. Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0 EM-21.
				_	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Docket UM 2138. Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96.413)	(96.413)	0	0	0 customers through California rates.
257070 TIG. 101 TO BOIGHOU INTERVALID THE HAND ON	(00,110)	(00,110)		•	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0 sustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	U	U	(PCAM) deferrals. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
					Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	n request for proposal for new generation. Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
201001 110.001 101 Entirollional Good 1111	7 10,010	7 10,010			Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0 deferrals.
00000	(0.504.000)	(0.504.000)			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	U	U	deferrals. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0 sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
					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	(51,023,353)	(51,023,353)	0	0	0
*	, , , , , , , , , , , , , , , , , , , ,				Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
287640 415 680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)		0	Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	U	U	0 customers through Oregon rates. Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	0 retirement 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	(697,297)	(697,297)	0	0	o issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
201730 320.270 RA - FAS 130 Perision Liability	(67,545,651)	(67,343,031)	U	U	Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	O benefits liability.
,					Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0 deferrals.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	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	85,990	00,990	U	U	0 request for proposal for new generation. Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	-	 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID 287843 415.413 Contra RA - Deer Creek Abandonment - OR	704,078 1.984.599	704,078 1,984,599	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR 287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
					Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	11.404.387	11 404 387	_		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
201045 415.424 COIIIII RM - Deel Creek ADMIIIONMENT	11,404,387	11,404,387	0	0	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	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
The state of the s	1,100,400	1,100,400			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.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
007004 445.057 DA Dafe	(450,000)	(450 000)			regulatory order.
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0 regulatory order.
					Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	program (Oregon House Bill 3039).
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11.018)	(11.018)	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
	(0,001,240)	(0,001,240)			Regulatory asset related to indeer mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	 included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
207007 425 400 DA Klameth Hudroelectric Delices des Control LIT	(4.040.400)	(4.040.400)			Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs the
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
' *	,,	,			Regulatory asset established to record Wyoming's share of liquidating damages on outages at
007000 HE 070 BA H H H E					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program	(16,840)	(16,840) (472,366)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
201300 410.000 IVA - UT Subscriber Solar Program	(472,300)	(412,300)	U	U	Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifyin
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
207911 415.099 KA - BMA Balancing Account - UK	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.

287917 705,451 RL - Property Insurance Reserve - OR	(5.705.317)	(5,705,317)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
201911 103.431 KL * Property Insurance Neserve * OK	(3,703,317)	(3,703,317)	U			Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	C	
						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
007007 400 440 DA CalcalTO Dada Adhasharat Casa Ha	(00.005)	(00.005)	•			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 287935 415.936 RA - Carbon Plant Decomm/Inventory	(99,085)	(99,085)	<u> </u>	0		for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
207935 413.936 RA - Carbon Plant Decomminiventory	(309,309)	(309,309)	U	U		Regulatory asset established to record the deterral of Carbon Plants while on and sales proceeds of Regulatory asset established to record the balancing account activity 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	2,670,717	2,670,717	0	0	C	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(3.361.531)	(3.361.531)	0	0		inclass of miscellaneous regulatory assessifiabilities that have implied to debiticle dit balances.
287960 415.855 RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	(Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
						SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0		,	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
201911 413.000 RA - NORCUITERIL RECIASS - Other	(00,990)	(05,990)	U	U		in a credit balance. 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 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	C	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	(1,032,837)	(1,032,837)	0	0	(due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
20000	// /00 000	// /00 000				authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	U	C	Docket 20-035-04. Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(92,132)	(92.132)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
201000 110.010 101 110.0100 01000 11000 01	(11,010)	(11,010)				Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0		parks to direct utility service.
FERC 283 - Other	(33,420)	(55,420)	0	•		,
. 1.10 1.00						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)	C	is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(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	(418,623)	(418,623)	0	0	(the east side repowered wind facilities.
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0		,	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
200919 210.170 Prepaid - PSA Odivi - West	(09,425)	(69,425)	U	U		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	(financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	Ċ	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
		, , ,				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	(96,044)	(96,044)	0	0	C	escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	(Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(615.614)	(615.614)	0	0		acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
201001 420.000 Hoffilistori Gwap	(010,014)	(013,014)	U	0		amortized over the remaining life of the plant. Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352.188)	(352,188)	0	0		over a period of 12 months or less.
	(222,100)	(222,100)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	C	months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	(over a period of 12 months or less.
22722	(70.000)	(70.000)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	(5,295,232)		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes. Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0			purposes.
201110 120.205 Trapper Willing Stock basis	(944,320)	(944,320)	U	U		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	(582,461)	0	0	0	(582,461)	earnings
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0		· ·	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0			Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	0	0			To record unrealized gains/losses from the long term incentive plan.
Rounding	(16)	(16)	0		0 ECA 947	
Subtotal - p277 Less FASB 109 Above if not separately removed	(382,542,004)	(374,419,825)	0		564,847	
Less FASB 105 Above if not separately removed	(39,005)	(99,065)	0		0	
Total	(382,442,919)	(374,320,740)	0		564.847	
1 - 1 - 1	(002, 112,010)	(07.1,020,740)		(0,007,020)	554,047	U

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

PacifiCorp

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

End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

			G	as, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.2295%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,501,315	(12,703,445)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	E)				_	(845,084,633)
9	Beginning of Year Total (Attachment 1)				(806,117,724)	2,316,074	(11,431,280)	(815,232,930)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up			L	(830,158,781)

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 AD	T-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 190							
Employee Ben							
	505.700 Accrued Retention Bonus	6,635	6,635	0	C		Accrual to record retention bonuses given to various company employees.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	C	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
007000	000 100 1 715	5.829.033					Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	1,632,223	0	0		5,829,033	employees. Non-qualified deferred compensation plan under IRC Subsection 409A.
201324	720.200 Deletted Cottip. Accidat - Casti Basis	1,032,223	0	0		1,002,220	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720,500 Severance Accrual - Cash Basis	745,746	0	0	C	745.746	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	350,424	350,424	0	0	0	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)	7,149,433	0	0	C	7,149,433	periods or upon termination.
007070		544.000					Accrued liability for the expected claims related to workers compensation previously held by
	910.580 Wasatch workers comp reserve 920.150 FAS 112 Book Reserve - Post Employee Benefits	514,360 4,607,239	0	0			Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	720.820 FAS 158 SERP Liability	10.232.239	10.232.239	0			Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv		0	10,202,200				Total dupplemental Exceditive (Californian (OEM) obligations, as required by 1740-100.
	415.839 NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	C	0	Non-current liability for frozen mark to market derivatives.
Regulatory Lia	bilities:	0	7-7-7-				, and the second
							Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286945	715.295 RL - OR Fly Ash	417,972	417,972	0	C	(
				_			Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0	0) (Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1.789.628	0			reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
201041	TE-Bridger Accelerated Depreciation & Techamation - Off	1,700,020	1,700,020			,	Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	C	0	Jim Bridger Plant pursuant to Docket UE-191024.
							Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0	C	(customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
007054		75.004	75.004				rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL - Income Tax Deferral - CA	75,301	75,301	0	C	(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 Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	1.845.450	1.845.450	0			and reduced the federal income tax rate from 35% to 21%.
207000	TOUR THE MINISTER FOR THE STORY WATER	1,010,100	1,010,100				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	367,660	367,660	0	C	0	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	201,484	201,484	0	C	0	amortization for return to California customers pursuant to regulatory order.
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1.041.545	1.041.545	^			Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	U)	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	439	439	0			amortization for return to Oregon customers pursuant to regulatory order.
207000	TOURIS THE FIRST CONTRACT OF THE PROPERTY OF T	100	100				Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	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	5,081,162	5,081,162	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
007444	TOTAL DIE DE LE LEDOS EDIT OL	7.004.075	7.004.075				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	7,661,975	7,661,975	0	C	(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	19.580.989	19.580.989	0			as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
201112	100.200 NE 110.00.0011 NE EDIT-ID	10,000,505	10,000,909	U			/L170.

287113 705.289 RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	18.900.318	18.900.318	0	0		Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	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 Utah's portion of protected property related EDIT recorded
287116 705.292 RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121 705.294 RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0		Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						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	3,866,570	3,866,570	0	0	0	from 35% to 21%. Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0		Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174 705.410 RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - ID 287176 705.412 RL - Cholla Decommissioning - OR	597,559 1,959,793	597,559 1,959,793	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0		Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	60,217	60,217	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184 705.605 RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188 100.121 RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current 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	570,964	570,964	0	0	0	PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the
287191 705.280 RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 705.284 RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0		expenses.
287200 705.267 RL - WA Decoupling Mechanism	870,750	870,750	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206 415.710 RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1 281 911	1,281,911	0	0		Regulatory Liability established per Order No. 15-060 in Docket IUE267, 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.
201212 100:240 KL = OK Dilled Access 3 11 Opt out	1,201,911	1,201,911	0	0		Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
						account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	below-the-line.
287227 705.531 RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0	0	U	Regulatory liability established to record UT Solar Feed in Tariff. Regulatory liability established to record the Washington Power Cost Adjustment Mechanism
287231 705.519 RL - WA Def NPC - Noncurrent	0	0	0	0		(PCAM) deferrals. Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287233 705.515 RL - OR Def NPC - Noncurrent	988,952	988,952	0	0		and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent	489,490	489 490	0	0		Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238 705.420 RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	0		Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252 705.263 RL - Sale of REC - WA	29 263	29 263	0	0		Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262 100.100 RL ITC	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271 705.336 RL - Sale of RECs - UT	256,208	256,208	0	0		Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272 705.337 RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284 610.147 Reg Liability-Other - Balance Reclass	4.938.533	4.938.533	0	0		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287299 705.265 RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	0	versa. Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	16.973.155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389 610.145 RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390 610.141 RL - WA Rate Refunds	172,604	172,604	0	0		Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	66.488.064	66,488,064	0	0		Regulatory liability established to record the effects of changes in fair value of certain derivative
201000 100.110 RE - FAO 100 Delivatives - Unitedlized Gain/Loss	00,488,064	00,488,064	0	U	0	instruments entered into to hedge the Company's future retail resource requirements.

						Design the Hellite to a sense to the sense of the sense o
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	(Regulatory liability to record benefits and administrative costs related to the California Alternative 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	1,217,995	1,217,995	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 the balancing account activities for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	269,905	269,905	0	C	0	Lifeline Program.
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)				Regulatory liability established to record the balancing account activities for the Washington Low
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	U		0	Income Energy Assistance Program. 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	401,914	401,914	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	135,758	135,758	0	(energy certificates.
7						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	40,049	40,049				company's Blue Sky renewable energy program, which are then used to purchase renewable
201415 103.212 RL - Blue Sky Program CA	40,049	40,049	U	-	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	1,323,315	1,323,315	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
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0	(energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287478 705.275 RL - Blue Sky Program WY	151,625	151,625				company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,025	151,025	U	 	0 0	energy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	686,276	686,276	0	(due to the implementation of new rates on January 1, 2014.
State Carryforwards	0	000				
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	208,375 67,520,970	208,375 67.520.970	0			Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
207437 DTA Net Operating Loss Carrylorward-State	67,520,970	67,520,970	U			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	(0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	280,134	280,134	0		0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	9,116	9,116	0	0		Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	4,490 18.938.531	4,490 18.938.531	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	127,924	127,924	0			Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	Č	0 0	California state income tax credit carryforward.
Loss Contingencies	0					
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45.033.428	45.033.428				Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
Asset Retirement Obligations	45,033,426	45,033,426	U	-	0	insurance reserve anticipated for potential claims.
28/339 105.400 FAS 143 ARO Liability	79,214,493	79,214,493	0	(0 0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0					
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	C	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
207 To 1 200.201 Inventory Reserve - Cholla Onic 4	1,010,091	1,515,591	0		0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASI
287183 425.160 Lease Liability (Operating Lease)	2,811,380	2,811,380	0	(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
287210 505.115 Sales & Use Tax Audits	259,680	259,680	0	i i	0 0	by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments.
287211 425.226 Deferred Revenue - Other	122,447	122,447	0		0 0	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	6,285	6,285	0	C		Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	2,684,486	2,684,486	0			Accrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Obligation	57,751	57,751	0		0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
			0			Regulated environmental remediation costs required at various abandoned/closed mines and othe
287240 605.301 Environmental Liability - Regulation	15,675,911	15,675,911	0		0	work sites.
207244 C05 202 Environmental Liability Non Degratation	578.038	578,038				Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	578,038	5/8,038	0		0	other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				in excess of insurance claims incurred.
v / v						Regulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0	(0 0	recovered in excess of insurance claims incurred.
287256 705.452 Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0			Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
201200 100.402 INEG Elab = WWN Floperty Insulance Reserve	(123,709)	(123,709)	U		0	recovered 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	274,582	274,582	0	(0 0	in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	158,050	158,050	0	(0 0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259 705.455 RL - Property Insurance Reserve - WY	230.451	230.451				Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	230,451	230,451	0	0		recovered in excess of insurance claims incurred. Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(22,480,957)	(22,480,957)	0	(expiration.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	242,889	242,889	0	(0 0	enhancement.
287298 205.210 ERC Impairment Reserve	501,567	501,567	0			Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	311,066	311,066	0	7	0 0	emission reduction credit. 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 ov
287337 715.105 MCI F.O.G. Wire Lease	137,558	137,558	0		0	the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 Transmission Service Deposit	891,959	0	891,959			transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
207-000 TOUTO Hariamidalon Octylog Deposit	001,909	- 0	001,909		0	Accrued liability established to reserve for accounts receivable for which collection is not expected
						, and the supported
287340 220.100 Bad Debts Allowance - Cash Basis	4,772,791	4,772,791	0	(0	
287340 220.100 Bad Debts Allowance - Cash Basis 287354 505.150 Miscellaneous Current & Accrued Liability 287370 425.215 Unnared Joint Use Pole Contract Revenue	4,772,791 355,567 890,943	4,772,791 355,567 890,943	0	1	0 0	Miscellaneous accrued liabilities related to PacifiCorp. Accrued liability for prepaid rents on company owned utility poles.

		-					
287391	425.320 N Umpqua Settlement Agreement	5.192.522	5.192.522	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
		7,1.7-1.7-	-,,.	•			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.045.714	4.045.714	0	0		ettlement obligations.
201002	IZC. IZC Bodi Nito Collomont Agreement	1,010,111	1,010,711	•	•		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	7.637	7.637	0	0		e amortized as expenses are incurred.
287415	205,200 M&S Inventory Write-off	365.090	365.090	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	492.602	492.602	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
				0	· ·		
287430	505.125 Accrued Royalties	3,801,851	3,801,851	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						la	third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Mine to the Hunter plant.
							Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	217,246	217,246	0	0	0 t	axable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	10	Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	1 0	Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	10	Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0 1	Ion-current state benefit of interest on uncertain positions.
Rounding		4	4	0	0	0	
Subtotal - p2	234	695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB	109 Above if not separately removed	(63,540,697)	(63,540,697)	0	0	0	
Less FASB	106 Above if not separately removed	1,554,611	0	0	0	1,554,611	
Total		757,770,624	736,400,631	891,959	0	20,478,034	

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

PacifiCorp

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

С В Gas, Prod, Total Dist Or Other Transmission Plant Labor Justification Related Related Related Related Account 281 Electric: ---- Accelerated Pollution Control Facilities Depreciation 0 Depreciation on pollution control facilities. (134, 154, 543) (134, 154, 543) 287960 Rounding (134,154,543) (134,154,543) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed (134,154,543) (134,154,543) Total 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
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0	C	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	C	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	(Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0	(Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)	C	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0	(Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0	(Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0	(Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0	(Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0	(PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0	(38,751,230)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,428)	PowerTax Report #257: General Book Allocation Group.

1985 1985									Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
1000 1010 Contracts and of companies 1000	287605		Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	tax purposes.
March Section Control Herman Con				0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
1985 1985	287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
1992 1993 1994 1995	007005		0.470	(000 070 004)	(000 070 004)				Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
March 1975 Sept. A Prince of Prince Sept. Comp. Comp. Sept. Sept. Sept. Comp. Comp. Sept. Sept.						0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
Process Proc	287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	U	Reserve established for inactive projects included in CWIP.
1975 1975									
1985 1985									consists of a debt and equity component. Equity is not capitalizable of deductible for income tax
Decoration Communication	287605	105 141	Debt AFLIDC	(107 280 865)	(107 280 865)	0	0		
2000 10 17 Ellion of Elegandriag - Read Associated on - PM 179 201 201	207000	100.141	BODI AI ODO	(137,203,003)	(131,203,000)		•	•	Deferred tay halance associated with the protected property-related excess deferred income tay
Page 19 19 19 19 19 19 19 1	007007	405 447	Fffeet of Determine Florid Assets Ford and DMI	(4.754.000)	(4.754.000)				
Part	28/60/	105.117	Effects of Ratemaking - Fixed Assets Fed Only - PMI	(1,751,293)	(1,751,293)	U	U	U	
									Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
Part of the Control									
2005 15 15 15 15 15 15 15									
1905 101 Clark of Discontain Food Agents 100									
	287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40.955.855)	(40.955.855)	0	0	0	
2019 25-19 Early PFEC 101-187-290			у у	, -,,,	,				Book-tax basis difference related to the Allowance for Funds Used During Construction, which
2005 05-10 (19.10) February Control of the Control of C									consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
1975 1975									purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
2000 10 1	287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	interest on debt.
1870 1870									
2005 10.5 26 No. 1 10.5 No. 2 No. 2 10.5 No. 2 N		425.310	Hydro Relicensing Obligation			0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
15.50 15.5						0	0	0	Book-tax difference for tax depreciation.
18	287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	DOOK-tax difference related to the disposition of capital assets.
1985 1985	007005	405 105	Florid Assists Otata Madifferentian				10.171		
15.5 15.5	287605	105.129	Fixed Assets - State Modifications		0	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation.
2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to accessors. 2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to accessors. 2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to including sequence of the setup. 2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to including sequence of the sequence of the setup. 2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to including sequence of the sequence o	287605	105.131	Idano Disallowed Loss	436,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
1995 1995	207605	10E 140	Mine Cefety Co. 1705 Floation	(200 544)	(200 544)	^			
PRINCE DOS 10st 2 difference for any this Beacomailed ordered increase its failth by exposeded in the part of the accommission of the part o		105.148	Mine Salety Sec. 179E Election			0	0	0	in the period paid and incurred for income tax purposes. Degulators liability related to remove least.
28000 10,100 10	201929	100.400	NOTESTING INCIDITATIONS	(250,745,007)	(250,745,007)	U	U	U	DD&E hook to tay differences for which the accumulated deferred income tay liability is assessed to
Second Section 17 19 19 19 19 19 19 19	286605	105 136	PD&F FIN //8 Rajances	(383 016)	(383 016)	0	0	0	
287906 30 210 R. & F. Sec. 174 Deduction	200003	103.130	FF &L F IN 40 Dalatices	(303,910)	(303,910)	U	U		De leverseu upor audit by the Internal Revenue Service.
2007.00 10 17 17 18 18 18 18 18 18									
Regulatory same destablished to account for the cumulative CAAP DETRC immsg difference in depreciation argues, by Tamos Less agreement, CAAP DETRC immsg difference in depreciation argues, by Tamos Less agreement, CAAP DETRC immsg difference in the depreciation argues in the depreciation argues, by Tamos Less agreement, CAAP DETRC immsg difference in the depreciation argues in the depreciation argues in the depreciation argues in the depreciation argues agreement. CAAP DETRC immsg difference in the depreciation argues in the dependence in the depe	287605	320 210	R & F - Sec 174 Deduction	(7 710 946)	(7 710 046)	0	0		
special de 15.55 R. Lease Depociation - Timing Difference (\$17.673) (\$17.73	207000	020.210	TALE - OCC. 174 Decadolion	(1,110,040)	(1,113,340)		•	•	Pagulatory asset established to account for the cumulative GAAP to EEPC timing difference in
2009-11 15.525 RA Lease Depreciation - Triming Difference (437.873) 0 0 0 0 0 0 0 0 0									depreciation expense by finance lease agreement. GAAP reflects monthly depreciation straight line
15.255 RA - Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Department									
Procedure in particular to the process are regular for the 20% social interestment to credit process. The process are regular for the 20% social interestment to credit process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process are regular for the social range process. The process are regular for the social range process are reconsistent for the process are regular for the social range process are reconsistent for the process are regular for the social range process are reconsistent for the process and r	286914	415.525	RA - Lease Depreciation - Timing Difference	(437.873)	(437.873)	0	0	0	
28705 10.110 R.A. Solar TTC Basis A.G Fixed Assets				, . ,	,				PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
28705 10.110 R.A. Solar TTC Basis A.G Fixed Assets									
287005 10.110 RA-Soft ITC Basis Als, F-race Assets (285.056) 0 0 3.58.85									
10.5.10 Reclass to \$1(03.14 till 30.33 Exchange Normalization A.g Centeral Fixed Assets 3,838,469 0 0 0 3,838,469 1 0 Reclass to \$1(03.14 till 30.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 30.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral E	287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(285,026)	(285,026)	0	0	0	
Reclass to \$103 16 Reclass to \$103 18 Reclass									Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
1975 105.13 Reclass to Floid Rocates	287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	income tax normalization rules.
28705 105.13 Redass to Pollution Control Facilities Depreciation 134,154,544 0 0 Cascount 251.									
287605 105.131 Reciss to Poliution Control Facilities Depreciation 134.164.544 134.164.544 0 0 0 Second 281.	287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	income tax normalization rules.
287605 105.140 Reimbursements	007005	405 404	Dealess to Dellador Control Feelities Deanesistics	404 454 544	404 454 544	•			
287005 105.140 Reimbursements	287605	105.131	Reciass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	U	U	U	Book tay bacic difference related to relocation reimburgements, which depending an whether or not
24.826,884 0 0 0 0 decreptable for income lax nurroses. 24.826,884 0 0 0 0 decreptable for income lax nurroses. 28.726									
287605 105.122 Repairs Deduction (\$40,824,171) (\$40,824,171) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105 140	Reimhursements	24 826 984	24 826 984	0	0	0	
287221 415.933 R Steam Decommissioning - ID 384.022 3	207000	100.110	Tollibulotion	21,020,001	21,020,001		·		Bookstay hasis difference for expenditures which are capitalized and depreciation for book numbers
287605 105.122 Repairs Deduction (\$40.824.171) (\$40.824.171) (\$40.824.171) 0 0 0 0 0 0 0 0 0									and for income tay numbers are deductible in the period they are paid and incurred
287221 415.933 R Steam Decommissioning - ID 384.022 384.022 384.022 0 0 0 38550dated with steam passes.	287605	105.122	Repairs Deduction	(540.824.171)	(540.824.171)	0	0	0	and for most tax purposes are deduction in the ported they are paid and meaning.
287222 415,933 R Steam Decommissioning - ID 384,022 384,022 0 0 0 associated with steam assets.				, , , , ,					Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
28722 415.934 R. Steam Decommissioning - UT 28723 415.935 R. Steam Decommissioning - UT 28723 415.935 R. Steam Decommissioning - UT 28724 415.935 R. Steam Decommissioning - UT 28725 R. Steam Decommissioning - UT 28726 R. Steam Decommissioning - WY 28727 R. Steam Decommissioning - WY 28727 R. Steam Decommissioning - WY 28727 R. Steam Decommissioning - WY 28728 R. Steam Decommissioning - W	287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	associated with steam assets.
287222 415.934 RSteam Decommissioning - UT									Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287223 415.935 RL - Steam Decommissioning - WY 2,090.662 2,090.662 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	associated with steam assets.
287189 10.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 1,751,293 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 4 4 4 4 4 4 4 4 4									Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 1,751,293 1,751,293 1,751,293 0 0 PMCountry for Bridger Coal Company fixed assets with the day assets and a special and apulsment 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 a fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and a fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and the amount of the proposed of the solar management of the solar management tax purposes and the proposed of the solar management tax reditified for the solar and proposed of the solar management tax reditified for the solar and proposed of the solar management tax reditified for the so	287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	associated with steam 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 fax rate higher that rate an expense associated with fixed assets that have been previously been paid by customers at a fax rate higher that rate an expense associated with respect to the start rate and the united fixed assets that have been previously been paid by customers at a fax rate higher that rate an expense associated with respect to the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate and the united fixed assets and the start rate in plant rate and the united fixed assets and the start rate plant for the new leasing accounting standards under ASC and a start and the provided pursuant to the new leasing accounting standards under ASC and a start and the provided pursuant to the new leasing accounting standards under ASC and a start and the provided pursuant to the new leasing accounting standards under ASC and a start and provided pursuant to the new leasing accounting standards under ASC and a start and provided pursuant to the new leasing accounting standards under ASC and a start and provided pursuant to the new leasing accounting standards under ASC and a start and provided pursuant to the new leasing accounting standards under ASC and a start and provided pursuant to the new leasing accounting	007100	100 10-	D. E						
287187 100.121 RL - Effects of Ratemaking - Fixed Assets (197,855,261) (197,855,261) (197,855,261) 0 0 0 0 are probable of being refunded as the temporary bosol-tax differences reverse and the amount of 28731 105.450 RL - Non-ARO Liability 290,743,067 290,743,067 290,743,067 0 0 0 Regulatory liability related to removal costs. 286915 425.155 ROU Asset (Operating Lease) (2,802,471) (2,802,471) 0 0 0 842. 287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	PMI's portion of Bridger Coal Company fixed assets
287187 100.121 RL - Effects of Ratemaking - Fixed Assets (197.855,261) (197.855,261) 0 0 0 are probable of being refunded as the temporary book-lax differences reverse and the amount of 187.855,261 105.450 R. Non-ARO Liability 290,743,067 290									
287313 105.450 RL - Non-ARO Liability 290,743,067 290,743,067 290,743,067 0 0 0 Regulatory liability related to removal costs. 286915 425.155 ROU Asset (Operating Lease) (2,802,471) (2,802,471) 0 0 0 0 Regulatory liability related to removal costs. 286915 425.155 ROU Asset (Operating Lease) (2,802,471) 0 0 0 0 0 287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 287605 105.116 Solar ITC Basis Adjustment (10,000) (1	007407	400 401	DI Effects of Determining Florid Assets	(407.055.004)	(407.055.004)				that have been previously been paid by customers at a tax rate higher than the current tax rate and
286915 425.155 ROU Asset (Operating Lease) (2,802,471) (2,802,471) (0,802,		100.121	RL - Elleus of Ratemaking - Fixed Assets PL Non APO Liability			0	0	0	are propagie or being retunded as the temporary book-tax differences reverse and the amount of
286915 425.155 ROU Asset (Operating Lease) (2,802,471) (2,802,471) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20/313	100.400	NE - NOT-ANO EIROIRIY	290,743,067	290,743,067	0	0	0	Operating loans accept actablished purposet to the new lessing accounting standards and the ACC
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for the Soft accounting for income tax purposes. In 2008, Pacificory changed the Revenue Code for the Soft accounting for income tax purposes for certain expenditures which were previously being accounting for income tax purposes for certain expenditures which were previously being capitalized. Under the new method of accounting, the expenditures are deductible for income tax purposes for certain expenditures are deductible accounting for income tax purposes in the predict and incurred. The projects are qualified they are paid and incurred. The projects are qualified to the 30% solar investment tax credit (ITC). The tax basis for the solar arrays. 287605 105.116 Solar ITC Basis Adjustment 287605 105.116 Solar ITC Basis Adjustment (60,726) (60,726) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286015	125 155	ROLLAsset (Operating Lease)	(2.802.474)	(2.802.474)	0	0	0	
change in accounting method for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes for certain expenditures which were previously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously bei	200313	+20.100	NOO Asset (Operating Lease)	(2,002,471)	(2,002,471)	U	U	-	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
287605 105.123 Sec. 481a Adjustment - Repair Deduction 157.570,922 (157.570,922 0 0 0 0 1 1 1 1 0 0									capitalized and depreciated. Under the new method of accounting the expenditures are deductible
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 arrays needs to be reduced by one-half of the solar arrays. 287771	287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tay purposes in the period they are paid and incurred
287605 105.116 Solar ITC Basis Adjustment 60,726 60,726 60,726 0 0 0 between book basis and tax basis for the solar arrays. 287771 110.205 Tax Depletion-SRC 56.895 56.895 0 0 0 book and tax purposes. 287301 105.471 UT klamath Relicensing Costs 1 1 0 0 0 Book-tax difference related to relicensing cost for Klamath Dam. Rounding 101.471 102.57 103.480.577 103.480.577 103.980 105.971.57 103.980 105.577.1462 17.972.995 155.576.165 285 FASB 109 Above if not separately removed 109.00 0 0 0 0 287 FASB 109 Above if not separately removed 109.00 0 0 0 387 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 387 FASB 109 Above if not separately removed 109.00.3988 0 0 0 487 FASB 109 Above if not separately removed 109.00.3988 0 0 0 487 FASB 109 Above if not separately removed 109.00.3988 0 0 0 487 FASB 109 Above if not separately removed 109.00.3988 0 0 0 487 FASB 109 Above if not separately removed 109.00.3988 0 0 0 588 FASB 109 Above if not separately removed 109.00.3988 0 0 0 589 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 0 580 FAS					, , , , , , , , , , , , , , , , , , , ,				The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
28700 15.116 Solar ITC Basis Adjustment (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (70,726									arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287771 10 205 Tax Depletion-SRC 56.895 56.895 0 0 0 0 0 0 0 0 0	287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	
287711 110.205 Tax Depletion-SRC 56.895 56.895 0 0 0 book and tax purposes.									Book-tax difference related to different methods for computing deductible periodic depletion for
Rounding (1) (1) (1) (0) (0) (0)		110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	book and tax purposes.
ubtotal - p275 (3,180,346,057) (2,206,967,525) (835,774,462) 17,972,095 (155,576,165) (196,103,968)	287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
ess FASB 109 Above if not separately removed (196,103,988) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Rounding		(1)	(1)	0	0	0	
ess FASB 106 Above if not separately removed						(835,774,462)	17,972,095	(155,576,165)	
ess rads for Audove if not separately removed (2,984,242,089) (2,010,863,557) (835,774,462) 17,972,095 (155,576,165)					(196,103,968)	0	0	0	
Verii [[2,504,242,[003]] [2,101,(000,01]] [000,114,002] [11,312,(000] [100,010,(00]]	Total	I 9VOGA DVI	HOL SEPALATELY TEHNOVEU		(2.010.863.557)				
				(2,304,242,009)	(2,010,000,001)	(000,114,402)	11,312,033	(100,010,100)	1

- 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

Schedule ADIT-283	В	c	n	_	-	G			
^	_	Gas, Prod,	_	-					
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification			
Account 283 FERC 283 - Regulatory Assets									
						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in			
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0		0 0	2021. Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred			
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0		0 0	in 2021. Regulatory asset established to defer Wyoming's portion of the pension settlement loss that			
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0		0 0	occurred in 2021.			
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0		0 0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.			
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3.068.440)	(3.068.440)	0		0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.			
	, , , , , , , , ,	(-,,				Regulatory asset established to record the deferral of costs associated with providing bill			
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0		0	assistance to Washington customers due to the COVID-19 pandemic. Regulatory asset established to record funding for qualifying intervenors that are collected from			
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	customers through Idaho rates. Regulatory asset established to record Washington's share of major maintenance expense for the			
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0		0 0	Colstrip Unit No. 4.			
286894 415.261 RA - Wildland Fire Protection - UT	(1.187.731)	(1.187.731)	0		0 (Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.			
20001 110.201 10 Wildiam 110 Flotodom 01	(1,101,101)	(1,101,101)				Regulatory asset established to record the deferral of costs associated with Oregon's portion of the			
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0		0	Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.			
·	(445,522)	, , , , , ,				Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.			
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0		U C	Regulatory asset established to record the deferral of Oregon revenue requirement associated with			
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0		0 0	the remaining portion of TB Flats placed in service in 2021. Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure			
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0		0 0	Program.			
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0		0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.			
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0		0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.			
			0			Contra-regulatory asset established to record a probable disallowance of Washington's share of the			
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0		0 0	deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Contra-regulatory asset established to record a probable disallowance of California's share of the			
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		0 0	deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to account for the impacts of the Washington decoupling mechanism.			
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0		0 0				
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0		0 0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.			
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0			Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.			
V.	, , ,	, , ,				Regulatory asset established to defer operating costs and capital investment to implement and			
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0			operate the Distribution System Plan (DSP). Regulatory asset established to defer costs related to California's pilot programs aimed at			
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0		0 0	accelerating transportation electrification in California. Regulatory asset established to defer costs related to Washington's pilot programs aimed at			
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0		0 0	accelerating transportation electrification in Washington.			
286941 415.440 RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0		0 0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.			
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0		0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.			
286913 415.720 RA - Community Solar - OR	(665,617)	(665,617)	0		0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.			
			0			Regulatory asset established for the defer costs related to the California Fire Risk Mitigation			
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0		0 0	Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the			
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	-	0 (Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the			
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0		0 0	Cholla U4 Regulatory asset - WA/FERC.			
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0		0 0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.			
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0		0 (Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.			
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0			Contra regulatory asset established to account for the estimate of unrecoverable amounts in the			
286928 415.730 Contra RA - Cholia U4 Closure WY 286928 415.833 RA - Pension Settlement - CA	(322,239)	(322,239)	0		0 0	Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses.			
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0		0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.			
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0			Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.			
			0			Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver			
287947 415.843 RA - Arrearage Payments Program - WA	57,533	57,533	0		U C	of arrearages) to Washington customers due to the COVID-19 pandemic. Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be			
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR 286933 415.645 RA - Oregon OCAT Expense Deferral	(2,791,555) 42.786	(2,791,555) 42,786	0		0 0	amortized over 10 years. Regulatory asset account established to record the difference between the amount of Oregon			
200900 410.040 IVA - Oregott COAT Expense Deterral	42,780	42,780	U		U (regulatory asset account established to record the difference between the diffount of Oregon			

						Description, except established to record the numbers of Colifornia greenhouse are nellution
287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0		0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936 415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0) (Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- FM-21
1						Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	(0	Docket UM 2138.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0) (Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	1	0	sustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576 430.110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0		0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583 415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0		0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(40,022)	0			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to request for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	1	, ,	Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	857,976	857,976	0	(0	state of Washington does not allow deferred treatment.
286949 415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
	1	, , ,				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	(0	deferrals.
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0		0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(57,471)	(57,471)	0			sustained at the Goodnoe Hills generating plant.
201001 410.011 IVA - Prelented Stock Redemption Loss - WA	(3,820)	(3,820)	U			Regulatory asset established to record Washington's portion of stock redemption costs. Regulatory asset established to record costs incurred for demand side management which are
287614 430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0		0	amortized according to guidelines established by each state regulatory jurisdiction.
287634 415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	0			Regulatory asset established to record costs incurred for environmental clean-up, which are
201004 410.000 IVA = ENVIRONMENTAL COSTS	(20,047,364)	(20,041,364)	U			amortized over a ten-year period for state regulatory purposes. Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	(0	customers through Oregon rates.
287642 105.401 RA - ARO	(67,121,491)	(67,121,491)	0			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
20/042 103.401 RA - ARO	(67,121,491)	(67,121,491)	0	1	, ,	retirement 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	(588,218)	(588,218)	0	(0	issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	1	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	105,422	105,422	0		0	benefits liability.
·						Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0		0	deferrals. 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	(24,523)	(24,523)	0		0	request for proposal for new generation.
·						Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining 287841 415.411 Contra RA - Deer Creek Abandonment - CA	(47,911,702) 312,675	(47,911,702) 312,675	0) (Disposition, where the operations of Deer Creek mine were discontinued in 2015. Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	469,386	469,386	0			Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0			Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0) (Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0) (Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire-
287848 320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0		0	medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0		0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0		0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
	1,100,100	1,100,100	<u> </u>			Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
00700F 44F 104						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA 287858 415.676 RA - Preferred Stock Redemption - WY	1,990,706 (8,450)	1,990,706 (8,450)	0			disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs.
						Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(112,928)					regulatory order.
	(112,920)	(112,928)	0	(0	
287868 415.858 RA - Deferred Overhurden Costs - WY			0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0		0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287868 415.858 RA - Deferred Overburden Costs - WY 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent			0		0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(277,834)	(277,834)	0) (Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(277,834)	(277,834)	0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(277,834) (1,040,805) (28,860,351) (4,502,857)	(277,834) (1,040,805) (28,860,351) (4,502,857)	0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrats. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington Jurisdiction.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727)	(277,834) (1,040,805) (28,860,351) (4,502,857)	0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017)	0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727)	0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Flouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Woming's share of liquidating damages on outages at
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the derivatives. Regulatory asset established to repair to market derivatives. Regulatory asset established to repair to the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Birdger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset estables to copture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the derivatives. Regulatory asset established to repair the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Birdger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transtillon Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Birdger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287899 415.875 RA - REC Sales Deferral - WA - Noncurrent 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.699 RA - BPA Balancing Account - OR	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	(277,834) (1.040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (456,940) (218,172)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington Jurisdiction. Regulatory asset established for Urban portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying Regulatory lability used to record the Oregon allocation of storm-related property damage
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.899 RA - BPA Balancing Account - OR 287917 705.451 RL - Property Insurance Reserve - OR	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940)	0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program. Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset or secord the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance calims incurred.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287899 415.875 RA - REC Sales Deferral - WA - Noncurrent 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.699 RA - BPA Balancing Account - OR	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	(277,834) (1.040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (456,940) (218,172)	0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established for Utah portion of liquidated damages payments for outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset or secord the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in access of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.899 RA - BPA Balancing Account - OR 287917 705.451 RL - Property Insurance Reserve - OR	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	(277,834) (1.040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (456,940) (218,172) (7,915,602)	0 0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a reculatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the Intervalvies. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established for Utah portion of liquidated damages payments for outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset for ecord the pass-through benefit to Oregon customers from the BPA Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory asset for ecord the Oregon allocation of storm-related property damage recovered in excess of insurance dalms incurred. Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287898 415.882 RA - REC Sales Deferral - WA - Noncurrent 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.699 RA - BPA Balancing Account - OR 287917 705.451 RL - Property Insurance Reserve - OR 287914 715.721 RA - BPA Balancing Account - WA	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602) (188,755)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602) (188,755)	000000000000000000000000000000000000000			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established for Utah portion of liquidated damages payments for outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset or secord the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in access of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to

						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	(92,925)	(92,925)	0	0		for that difference
287935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0		Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	(Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent 287972 320.285 RA - Post Employment Costs	(2,803,192) 2,452,966	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs. Regulatory asset established as an offset to the increase in post-employment obligations.
201912 320.203 RA - POST EMPIOYMENT COSTS	2,432,900	U	U	U	2,452,900	Regulatory asset established as an offset to the increase in post-employment obligations. 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 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	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	(924,118)	(924,118)	0	0	(due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2.414.548)	(2.414.548)	0	0		Docket 20-035-04.
201300 410.324 TVV - Greatif Belletica Depressation - 01	(2,414,040)	(2,414,040)	•			Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0		parks to direct utility service.
FERC 283 - Other	0	V//				
						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
000000 700000 510 150 15 15 15 15 15 15 15 15 15 15 15 15 15						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		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	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
2007 210.170 Trepaid - Fox Odin - Last	(040,211)	(040,211)	•	•	`	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.
						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	(Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Roque River-Habitat Enhance	(117,268)	(117,268)	0	0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13, 137, 978)	(13,137,978)	0	0		Represents the funded pension asset under FAS 158.
Estado 120.000 1710 total andre a trade a trad	(10,101,010)	(10,101,010)			,	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	(573,401)	(573,401)	0	0	(amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	(over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
201007 210.120 Trepaid Taxes * 01 F 00	(032,760)	(032,700)	U	U		Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0		over a period of 12 months or less.
	, , , ,	, , ,				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	(Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	(purposes.
						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	(221,686)	0	0	0	(221,686	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	(Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	(Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0	0 444 500	1 000 514	
Subtotal - p277 Less FASB 109 Above if not separately removed	(565,331,047)	(557,802,975) (92,925)	0	(9,414,586)	1,886,514	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(92,925)	(92,925)	0	0		
Total	(565,238,122)	(557,710,050)	0	(9.414.586)		
	(000,200,122)	(001,110,000)	0	(3,717,300)	1,000,314	1

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

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

Summa	ry Table: (Excess) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(337,096,657)	(19,896,011)
Total	(337,096,657)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Deficient Accumulated Deferred Income Tax				
		Pre-						
scription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected		
cum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2		
cum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3		
cum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,1		
cum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7		
btotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,1		
ner Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9		
er Regulatory Liabilities	254	(418.440)	(223.047)	(195,393)	- 0	(195.3		
tal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2.933,443,547)	(1.635.751.334)	(1,316,688,743)	(319,062,5		
as-Up				(533,294,193)	(429.272.131)	(104,022,0		
cess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,6		

ription CTransmission Allocable Excess Deferred Income Tax

Other
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up

The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

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 norme Tax is being amortized over a five-year period.

	TABLE : Annual Tracking of (Excess) Deficient Accumulated Deferred Income Tax FERC Transmission Allocable Excess Deferred Income Tax Formula Rate Inputs													Farmula Data Innuta		TABLE 4: INFORMATION ONLY					
						/ Deficient ADIT (RSG		IX.			Non-Pr	rotected		Formula Kate Inputs	rtized	"Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Accounting purposes, the gross-up is recorded in either FERC Accounting purposes.					
	Remaining	Transn	ission	Remaining	Gen		Remaining	Intan	gible	Remaining		eficient ADIT	Annual	(Excess) / Do		182.3 or 254, and the ADIT is recorded in either FE				FERC Account 190 or 2	283.
	Regulatory	(344,4)	4,995)	Regulatory	(5,796	3,735)	Regulatory	(1,395	,176)	Regulatory	(57,21	(9,915)	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up** (133.306.917)	Asset / (Liability)	Asset / (Liability)**
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	24.5866%	32.6024%	(408,886,821)		(542, 193, 738)	133,307,
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9 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	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469, 119,631,
3. 12/31/2020 4. 12/31/2021	46.0 53.2	(7,488,587) (6,475,094)	(322,009,234)	10.9	(364,575)	(4,703,010)	15.9 18.5	(75,415)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)	(119,631,466)	(486,572,139) (460,189,551)	119,631,1
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)	24.5866%	32.6024%	(327,148,651)	(106.658.312)	(433.806.963)	106.658.
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)	24.5866%	32.6024%	(307.252.641)	(100,171,735)	(407,424,376)	100,171.
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)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398, 322, 752)	97,934,
8. 12/31/2025	53.2 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)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696
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)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,
0. 12/31/2027 1 12/31/2028	53.2 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)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(371,017,878)	91,220,
1. 12/31/2028	53.2	(6,475,094)	(270,208,482)		(313,337)	(2,196,314)	18.5 18.5	(75,415) (75,415)	(528,615)		0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)	(88,982,842)	(361,916,253)	88,982 86,745
2. 12/31/2029 3. 12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(259,205,719)	(269,501,488)	24.5866%	32.6024%	(266,069,565)	(86,745,064)	(352,814,629)	86,745,
4. 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)	24.5866%	32.6024%	(252.341.873)	(82.269.507)	(334.611.380)	82,269
5. 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)	24.5866%	32.6024%	(245.478.027)	(80.031.728)	(325.509.755)	80.031.
6. 12/31/2033	53.2 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)	24.5866%	32.6024%	(238.614.181)	(77,793,950)	(316,408,131)	77,794
7. 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)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,
8. 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)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,
9. 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)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,
0. 12/31/2037 1. 12/31/2038	53.2 53.2	(6,475,094)	(211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)	(69,095,126)	(281,027,762)	69,095
2. 12/31/2039	53.2	(6,475,094)	(198 982 448)		0	0		0	0		0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.0800%	32.6024%	(205,457,542)	(64,873,054)	(272,441,632)	64 873
3. 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)	24.5866%	32.6024%	(192,507,354)	(62.762.018)	(255,269,372)	62.762.
4 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)	24.5866%	32.6024%	(186.032.260)	(60.650.982)	(246.683.242)	60.651.
5. 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)	24.5866%	32.6024%	(179,557,166)	(58,539,945)	(238,097,111)	58,539,
6. 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)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,
7. 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)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,
8. 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)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206,
9. 12/31/2046 0. 12/31/2047	53.2 53.2	(6,475,094)	(153,656,790)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095, 47,984,
1. 12/31/2048	53.2	(6,475,094)	(140,706,602)		0	0		0	- 0		0	0	(6,475,094)	(147,181,090)	(150,419,243)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(195,166,461)	47,984, 45,873.
2. 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)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43.762.
3 12/31/2050	53.2	(6.475.094)	(127.756.414)		0	0		0	0		Ö	0	(6.475.094)	(127.756.414)	(130.993.961)	24.5866%	32 6024%	(127,756,414)	(41.651.657)	(169.408.071)	41.651.
4. 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)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,
5. 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)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,
6. 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)	24.5866%	32.6024%	(108,331,132)	(35,318,549)	(143,649,681)	35,318,
7. 12/31/2054 8. 12/31/2055	53.2 53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,
8. 12/31/2055 9. 12/31/2056	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096, 28,985.
0. 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)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109.305.161)	26,874.
1. 12/31/2058	53.2 53.2	(6,475,094)	(75.955.662)		- 0	0		- 0	- 0		0	0	(6.475.094)	(75,955,662)	(79 193 209)	24.5868%	32 6024%	(75.955.662)	(24.763.369)	(100,719,031)	24.763
2. 12/31/2059	53.2	(6,475,094)	(69,480,568)		0	0		0	0		Ö	0	(6.475.094)	(69.480.568)	(72.718.115)	24.5866%	32.6024%	(69,480,568)	(22.652.333)	(92,132,901)	22.652
3. 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)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)	20,541,
4. 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)	24.5866%	32.6024%	(56,530,380)	(18,430,261)	(74,960,641)	18,430,
5. 12/31/2062 6 12/31/2063	53.2 53.2	(6,475,094)	(50,055,286)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)	16,319,
6. 12/31/2063 7. 12/31/2064	53.2	(6,475,094)	(43,580,192)		0	0		0	0		0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866% 24.5866%	32.6024%	(43,580,192)	(14,208,189)	(57,788,381)	14,208,
7. 12/31/2064 8. 12/31/2065	53.2	(6,475,094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)	(12,097,152)	(49,202,250)	12,097,
9. 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)	24.5866%	32.6024%	(24,154,910)	(7.875.080)	(32,029,990)	7,875
0. 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)	24.5866%	32.6024%	(17.679.816)	(5.764.044)	(23.443.860)	5.764
1. 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)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,
			rough 2018. According																		

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

	Accumulated I	Deferred Income Tax A		(Excess) / Deficient Accumulated Deferred Income Tax			
		Pre-	Post-				
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	
Accum. Deferred Income Tax Asset	190						
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281						
Accum. Deferred Income Tax Liability. Other Property	282						
Accum. Deferred Income Tax Liability: Other	283						
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)							
Other Regulatory Assets	182						
Other Regulatory Liabilities	254						
Total (Excess) / Deficient Accumulated Deferred Income Tax							
Gross-Up							
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254						

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification Total Protected Non-Protected A B C

Description
FERC Transmission Allocable Excess Deferred Income Tax
Other
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up

A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]

B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT]

Ŀ	5	Statement as to which method is being used to amortize protected (excess) / deficie

						FFDO T	TABLE 3: Annual Trac	king of (Excess) /	Deficient Accumulate	d Deferred Income Tax	t .				F					E 4: INFORMATION (
							s) / Deficient ADIT (RSG					N B	rotected		Formula Rate Inputs	nortized	"Gross-u	p and ADIT are	not included in rate bas	e. For accounting pu	rposes, the gross-up is	recorded in either FERC
		Remaining	Tran	smission	Remaining		s) / Deficient ADTI (RSG eneral	Remaining	Inter	ngible	Remaining	(Evenee) / D	Peficient ADIT	Annual	(Evenee) / F	Deficient ADIT		Account	182.3 or 254, and the A	ADIT is recorded in ei	ther FERC Account 190	or 283.
		Regulatory		Balancel	Regulatory		Balance1	Regulatory	Florial I	Balancel	Regulatory		Balancel	Amortization	(Excess) / E	Average		Gross-IIn	(Excess) / Deficient		Regulatory	ADIT
at at	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	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
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2.																						
4.																						
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51.								_										_				

Attachment 2 - Taxes Other Than Income Worksheet

	Page 262-263,		
r Taxes	Col (L)	Allocator	Allocated Amount
		Net Plant	
Plant Related		Allocator	
	141,966,595		
Possessory taxes	603,375		
Total Plant Related	142,569,970	29.2295%	41,672,459
	,	Wages & Salary	
Labor Related		Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	9.5363%	0
	105 475	Allocator	
Annual Report	105,475		
Total Other Included	105,475	29.2295%	30,830
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	142,675,445		41,703,289
Currently Excluded			
Local Franchise	31,814,061		
Montana Energy License	379,219		
Montana Wholesale Energy	274,079		
Idaho Generation Tax (KWh)	40,064		
Oregon Department of Energy	1,617,118		
Wyoming Wind Generation Tax	2,229,076		
Washington Public Utility Tax	15,481,343		
Other (Business & Occupation, Nevada Comm. Tax, Use)	34,684		
Subtotal Excluded Taxes	51,869,644		
Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
Total Other Taxes			
	Total Plant Related Federal FICA Federal Unemployment State Unemployment Total Labor Related Other Included Annual Report Total Other Included Appendix A input: Total Included Taxes (Lines 1 + 2 + 3) Currently Excluded Local Franchise Montana Energy License Montana Wholesale Energy Idaho Generation Tax (KWh) Oregon Department of Energy Wyoming Wind Generation Tax Washington Public Utility Tax Other (Business & Occupation, Nevada Comm. Tax, Use)	Real Property	Real Property

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.

0

- 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			3,490,654
2	Pole Attachments - Transmission Related			274,526
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,836,428
5	Miscellaneous General Revenues		detail below	42,207
6	Account 454 subtotal		(Sum Lines 1-5)	6,199,584
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	11,107,263
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	127,429,899
10	Facilities Charges including Interconnection Agreements	Note 2		1,766,423
11	Transmission maintenance revenue		Account 456.2	233,729
12	Account 456 subtotal		(Sum Lines 7-11)	140,537,314
			(Sum Lines 6 &12) =	146,736,897
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			74,546
	One Utah Center and North Temple office subleases			0
	Parking Rent: Lloyd Center, Portland, Oregon			368,050
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			442,596
	Wages & Salary Allocator		<u>_</u>	9.54%
	Total Allocated Miscellaneous General Revenue			42,207
	Distribution Underbuild			
	Third party attachments		6 I	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).

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 431.681.746 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)) 46.99% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 53.00% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.67% Preferred Cost (Line 111 / Line 110) 6.75% 121 Preferred Stock cost = Preferred Dividends / Total Preferred Stock 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.19% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.72% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.92% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 371,025,616 127 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 134 Amortized Investment Tax Credit Attachment 5 (308,583)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 (409,189) 87,447,912 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =

Appendix A (Line 135c)

(26,382,594)

60,656,130

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

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Workshop

	ervice Worksheet					
Attachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	204.58b		2021	7,890,023,096	-
2	January	Monthly Balances		2022	7,892,474,958	
	February	Monthly Balances		2022	7,908,621,415	
		Monthly Balances		2022	7,908,986,876	
		Monthly Balances		2022	7,936,848,968	
6	May	Monthly Balances		2022	7,932,984,637	
7	June	Monthly Balances		2022	7,947,375,013	
	July	Monthly Balances		2022	7,951,826,014	
	August	Monthly Balances		2022	7,965,402,740	
	September	Monthly Balances		2022	7,977,270,050	
	October	Monthly Balances		2022	7,981,698,218	
12	November	Monthly Balances		2022	8,010,400,967	
13	December	204.58g		2022	8,046,307,902	
	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up		Appendix A input
15 14	Transmission Flant in Service	(Sulli lilles 1-13)/13	(NOTE IVI)	True-up	7,550,016,565	Appendix A input
		_				
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	204.75b		2021	8,032,285,954	-
16	January	Monthly Balances		2022	8,051,331,899	
	February	Monthly Balances		2022	8,074,688,773	
	March	Monthly Balances		2022	8,113,024,050	
	April	Monthly Balances		2022	8,135,016,745	
	May	Monthly Balances		2022	8,167,224,147	
21	June	Monthly Balances		2022	8,199,423,911	
	July	Monthly Balances		2022	8.245.891.365	
23	August	Monthly Balances		2022	8,274,433,004	
2.0	September	Monthly Balances		2022	8,309,736,571	
	October	Monthly Balances		2022	8,349,674,149	
	November	Monthly Balances		2022	8,387,795,667	
27	December	204.75g		2022	8,466,404,321	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	8,215,917,735	
	Distribution Figure III oct vice	(built inite to 27) To		rido ap	0,210,011,100	
	Calculation of Intangible Plant In Service			Year		
		Source			Balance	
	December	204.5b		2021	1,106,474,798	-
30	December	204.5g		2022	1,128,981,210	-
19 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,117,728,004	Appendix A input
		() .	, ,			
	Calculation of General Plant In Service	Source		Year	Balance	
20	December	204.99b		2021	1,376,963,716	
						-
	December	204.99g		2022	1,465,275,063	-
18 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,421,119,389	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2021	13,476,057,172	
36		Monthly Balances		2022	13,481,566,763	
	February	Monthly Balances		2022	13,486,513,579	
	March	Monthly Balances		2022	13,485,374,816	
39	April	Monthly Balances		2022	13,506,304,311	
	May	Monthly Balances		2022	13,536,696,905	
	June	Monthly Balances		2022	13,562,748,864	
				2022		
	July	Monthly Balances		2022	13,534,110,202	
	August	Monthly Balances		2022	13,540,308,309	
44	September	Monthly Balances		2022	13,553,607,654	
45	October	Monthly Balances		2022	13,564,872,702	
	November	Monthly Balances		2022	13.581.202.931	
				2022	13,506,299,204	
	December	204.46g				-
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,524,281,801	
49	Electric Plant Sold	204.102g			0	
-10		9				
i						
0.5-	T. C. D. C. C. C.	/ " 44.00.04.04.45.5.5"		-	00 000 005	la real d
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	32,229,063,918	Appendix A input

Accumulated Depreciation Worksheet

nated Depreciation Worksheet				
Calculation of Transmission Accumulated Depreciation	Source			Balance
51 December	Prior year 219.25c		2021	2,045,200,003
52 January	Monthly Balances		2022	2,052,119,920
53 February	Monthly Balances		2022	2,059,475,977
54 March	Monthly Balances		2022	2,068,983,819
55 April	Monthly Balances		2022	2,078,315,470
56 May	Monthly Balances		2022	2,082,117,131
	Monthly Balances		2022	2,088,400,251
	Monthly Balances		2022	2,098,493,463
59 August	Monthly Balances		2022	2,108,462,104
				2,119,231,841
	Monthly Balances			2,128,128,402
S2 November	Monthly Balances			2,136,330,715
33 December			2022	2,146,075,860
		(Note M)	True-up	2,093,179,612
•		` '		
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
55 December	Prior year 219.26c		2021	3,143,599,734
	Monthly Balances		2022	3,150,656,606
	Monthly Balances			3,157,330,834
	Monthly Balances		2022	3,168,302,674
	Monthly Balances			3,175,187,175
				3,181,116,975
71 June	Monthly Balances		2022	3,191,007,247
555555555555555555555555555555555555555	can A Line #s. Descriptions, Notes, Form Page #s and Instructions Calculation of Transmission Accumulated Depreciation December January	Bit N Line #s. Descriptions, Notes, Form I Page #s and Instructions Source Calculation of Transmission Accumulated Depreciation Source 71 December 2 January Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances My Monthly Balances Monthly Balances Monthly Balances My Monthly Balances Monthly Balances 219,25c Transmission Accumulated Depreciation Source Eccember Prior year 219,26c Monthly Balances Monthly Balances Monthly Balances	Bell A Line #8 Descriptions Notes from 1 Page #8 and Instructions Calculation of Transmission Accumulated Depreciation December	Source

		July	Monthly Balances		2022	3,197,283,487	
		August	Monthly Balances		2022	3,202,634,264	
	74	September	Monthly Balances		2022	3,210,164,947	
	75	October	Monthly Balances		2022	3,217,584,737	
	76	November	Monthly Balances		2022	3,227,063,677	
	77	December	219.26c		2022	3,234,824,181	
	78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,188,981,272	
		•	, , , , ,			.,	l
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79		Prior year 200.21c		2021	725,504,660	
	80	December	200.21c		2022	736,465,711	
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	730,985,185	A
			(, ,			
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2021	519,932,106	
	83	December	219.28c		2022	565.097.827	
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	542,514,966	,
		• • • • • • • • • • • • • • • • • • • •	(, ,			l
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	l
	85	December	Prior year 219.20 through 219.24		2021	4.965.743.651	l
	86	January	Monthly Balances		2022	5.017.689.378	l
	87	February	Monthly Balances		2022	5.069.128.473	
	88	March	Monthly Balances		2022	5.111.803.043	
	89	April	Monthly Balances		2022	5,154,846,252	
	90	May	Monthly Balances		2022	5,196,560,150	
	91	June	Monthly Balances		2022	5.229.442.245	
	92	July	Monthly Balances		2022	5.252.184.624	
	93	August	Monthly Balances		2022	5.298.194.812	
	94	September	Monthly Balances		2022	5.355.745.624	
	95	October	Monthly Balances		2022	5,405,398,879	
	96	November	Monthly Balances		2022	5,448,990,721	
	97	December	219.20 through 219.24		2022	5,395,121,233	
	98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	5,223,142,237	
	50	. roduction rocumulated popreciation	(54111 111100 00 07)710		uo-up	5,225,142,257	ı
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	11,047,818,088	ı
				` '		,	ı
	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,778,803,273	ı
			(,,,,,,)		zo up	,,0,000,210	П

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	Ō
39	(Note N)	Appendix A input		0 beg-of-year and end-of-year average
55	(14010 14)	Appendix A input	пис-ир	beg-or-year and ente-or-year average
		D: 1/	207.5	000 544 500
Construction Materials & Supplies		Prior Year	227.5c	203,514,526
		Current Year	227.5c	251,987,732
42	(Note N)	Appendix A input	True-up	227,751,129 beg-of-year and end-of-year average
Transmission Materials & Supplies		Prior Year	227.8c	815,425
		Current Year	227.8c	1.327.748
45	(Note N)	Appendix A input		1,071,587 beg-of-year and end-of-year average
	(.4016 14)	Appoint A input	1100 00	1907 1907 Bog of your and on our your artifage
				1

TC Adjustmen

			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,055,726)	29.23%	(308,583)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes	24,871			
	Current end of year balance 266 footnotes	20,920			<u></u>
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	22,896	29.23%	6,692	(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	Related	Non-transmission Relate	ed Details
Land Held for Future Use						
	Prior Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		1,815,058		beg-of-year and end-of-year average
			1		=	

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A	djusted Total	Details
luded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Council on Renewable Energy	component of 335 Ln 1b	22,500		22.500	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,195		9.195	
CEATI International	component of 335 Ln 1b	52,300		52,300	
Edison Electric Institute	component of 335 Ln 1b	998,682	998,682		
Intermountain Electrical Association	component of 335 Ln 1b	19,000		19,000	
North American Transmission Forum	component of 335 Ln 1b	102,957	102,957		
Northwest Hydroelectric Association	component of 335 Ln 1b	1,340		1,340	
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	119,143		119,143	
Renewable Energy Wildlife Institute	component of 335 Ln 1b	35,000		35,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
UMS Group	component of 335 Ln 1b	42,000		42,000	
	Page 335, Line 1 Subtotal	1,421,742			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Sub					
Lines 6 - 34	Page 335, Lines 7-34	307,288		307,288	
Other (Individually less than \$5,000)	Page 335, Line 35	77,097		77,097	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	14,000		14,000	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	619,898	619,898		
Total	(Note C)	Appendix A Input		718,488	
OP					
Fixed PBOP expense		Annual Update Informationa	Filing	1.458.057	
Actual PBOP expense		Attachement 17	,	1,458,057	
Adjusted total (Current year actual)		Appendix A Input	True-up		thorized Filled Expense minus Actual Expense
operty Insurance					
Property Insurance Account 924		320.185b		4,518,334	
	(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

atory Expense Related to Transmission Cost Support						
			Transmission			
			Related			
dix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Ap	pendix A input Non-	ransmission Related Deta		
Directly Assigned A&G						
c Transmission related Regulatory Expenses						
Federal Energy Regulatory Commission:						
Annual Fee	350.19d	3,092,400	3,092,400			
Annual Fee - hydro	350.20d	3,155,288		3,155,288		
Transmission Rate Case	350.21d	177.164	177,164			
Other Regulatory	350.22d	964.834	514.863	449,971		
Total	sum	7,389,686	3,784,427	3,605,259		
•	oun	.,000,000	-,,	2,300,200		

Safety Related Advertising Cost Support

			Safety Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A Input	Non-safety Related Details	
Directly Assigned A&G					
68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	15,720	0	15,720 Based on FERC 930.1 download	
		_			

Education and Out Reach Cost Support

		C	Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	15,720	0	15,7	720 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)	4.5	4%	Enter Average State Income Tax Rate
	(=/			

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	239,534,044	(473,013)	239,061,031
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,849,245	0	10,849,245 Adjustment for Ancillary Services Accounts 561-561.5
1					
55	Less: Account 565	320.96b	163,235,255	0	163,235,255
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	5,813,346 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				
	Pri	rior Year	Enter negative	(147,966,140)
	Cu	urrent Year	Enter negative	(154,590,849)
50 Network Upgrade Balance	(Note N) Ap	ppendix A input	True-up	(151,278,495) beg-of-year and end-of-year average
1				

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
_				
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	137,423,038
	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	137,423,038 Appendix A Input
Ger	eral Plant			
	Depreciation expense (403)	(Note H)	336.10b	49,920,325
	Amortization of limited term electric plant (404)	(Note H)	336.10d	432,399
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724 Appendix A Input
Inta	ngible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	64,151,576
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	64,151,576 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

-		natory Account Amortizations Account 60012		
- [Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
I				
		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
				1

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Sur	mary																		
Step Month	Year	Action																	
1 April	Year 2	TO populates the formula with Y	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 201	10)														
2 April	Year 2	TO estimates all transmission C	Cap Adds and CWIP for Year 2	weighted based on Months ex	xpected to be in service in Y	ear 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 f	for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)															
6 April	Year 3	TO populates the formula with Y	Year 2 data from FERC Form N	lo. 1 for Year 2 (e.g., 2011)															
7 April	Year 3	Reconciliation - actual data																	
8 April	Year 3	TO estimates Cap Adds and CV	VIP during Year 3 weighted ba	sed on Months expected to be	e in service in Year 3 (e.g., 2	012)													
Worksheet																			
Step Month	Year	Action																	
1 April	Year 2	TO populates the formula with Y	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 201	10)														
		\$ - Rev	v Req based on Year 1 data		Must run Appendix A to g	et this number (without i	nputs in lines 16 or 34 of A	ppendix A)											
2 April	Year 2	TO estimates all transmission C	Cap Adds and CWIP for Year 2	weighted based on Months ex	xpected to be in service in Y	ear 2 (e.g., 2011) in proj	ection and populates for a	ctuals as inputs to Attachmer	nt 7 (but not Appendix A)	for true up.									
	Plant In Service										CWIP		Plant In Service				CWIP		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	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	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
	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)	(O / 13)	
	(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)											4	13				-			
Jan		-			-	-	-	-	-	-	-	12			-	-	-	-	
Feb										-	-	11			-	-		-	
Mar											-	10				-			
Apr										-	-	9			-	-	-		
May											-	8				-			
Jun										-	-	7			-	-	-		
Jul											-	6				-			
Aug												5				-			
Sep										-	-	4			-	-	-		
Oct										-	-	3			-	-	-		
Nov										-	-	2			-	-	-		
Dec												1				-			
Total		-	-		-	-		-	-	-	-			-		-	-		
New Transmiss	on Plant Additions and CWIP (we	eighted by months in service)																_	
													Input to Line 16 of Appendix A						Not for true-up
													Input to Line 34 of Appendix A						Not for true-up
Step Month	Year	Action																	
3 April	Year 2	TO adds weighted Cap Adds to	plant in service in Formula										Estimated Life			58			
		\$ -			Must run Appendix A to g	et this number (with inpu	ts in lines 16 and 34 of App	pendix A)					Estimated Depreciation fo						
													Jan	11.5					
4 May	Year 2	Post results of Step 3											Feb	10.5		-			
		\$ -			Must run Appendix A to g	et this number (with inpu	ts in lines 16 and 34 of App	pendix A)					Mar	9.5		-			
													Apr	8.5		-			
5 June	Year 2	Results of Step 3 go into effect f	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 Y	rear 2 data from FERC Form N	lo. 1 for Year 2 (e.g., 2011)									Oct	2.5					
			Reg based on Prior Year data		Must run Appendix A to g	et this number (without in	nouts in lines 16 or 34 of A	ppendix A)					Nov	1.5					
													Dec	0.5					
													Total Estimated Deprecia						
7 April	Year 3	Reconciliation - actual data																	
			sult of Formula for Reconciliat	ion	Must run Appendix A to g	et this number (with inni	its in lines 16 and 34 of Ani	pendix A)											
		140																	

Schedule 1 Reconciliation

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

Line							_										
1	New Plant Carrying (Charge															
2	Fixed Charge Rate	Formula Line		d of Construction (CIAC)													
3	A	157 164		Net Plant Carrying Charge without		Danasalatian				9.2802%							
4	В	164		Net Plant Carrying Charge per 100 Line B less Line A	Basis Point in ROE without	Depreciation				9.8424%							
-	-																
6 7	FCR if CIAC D	158	1	Net Plant Carrying Charge without	Depreciation, Return, nor	Income Taxes				2.4718%							
	The FCR resulting fr	rom Formula in	a given vear is use	d for that year only													
	Therefore actual rev	enues collected	l in a year do not c	hange based on cost data for sub	sequent years												
	In the True-up, the a																
	Columns and rows n	nay be added to		Fransmission CWIP	Tran	smission PIS Actuals		Trans	smission PIS Projection								
				Energy Gateway only)		Gateway Segment B-H)			gy Gateway Segment B-H)							
8 Useful life of the project	Life				58.00			58.00									
live II (false outlesses has noted a losses out																	
"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		9.2802%		9.2802%			9.2802%			9.2802%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.2802%		9.5613%			9.5613%			9.2802%						
13 13 Month Net Plant or CWIP Balance	Investment		-		1,883,237,384			-									
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-		32,469,610			-			-						
			13 Month Net					13 Month Net			13 Month Net						ransmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	- Revenue	287,225,425	4,836,783	31,491,756	-		-	-	- Depreciation	-	\$ 31,491,756			(
16	W Increased ROE	2010	-		287,225,425	4,836,783	32,299,163	-	-		-	-	-	\$ 32,299,163	\$ 32,299,163		\$ 807,407
17 18	W 9.8 % ROE W Increased ROE	2011	-		784,113,653 784,113,653	13,727,954 13,727,954	86,494,939 88,699,126	-	-		-	-	-	\$ 86,494,939 \$ 88,699,126	\$ 88,699,126	86,494,939	\$ 2,204,187
19	W 9.8 % ROE	2011 2012			785,864,997	13,960,855	86,890,368				-		-	\$ 86,890,368	\$ 00,099,120	86,890,368	\$ 2,204,107
20	W Increased ROE	2012	-		785,864,997	13,960,855	89,099,478	-	-		-	-		\$ 89,099,478	\$ 89,099,478	00,000,000	\$ 2,209,110
21	W 9.8 % ROE	2013	-		1,039,140,449	18,682,869	115,116,744	-	-	-	-	-	-	\$ 115,116,744		115,116,744	
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	118,037,825 129,161,969	-	-		-	-		\$ 118,037,825 \$ 129,161,969	\$ 118,037,825	129,161,969	\$ 2,921,081
24	W Increased ROE	2014			1,164,054,968	21,135,829	132,434,192							\$ 132,434,192	\$ 132,434,192	123,101,303	\$ 3,272,223
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	150,079,721	-	-	-	-	-	-	\$ 150,079,721		150,079,721	
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	153,875,115 165,160,580	-			-			\$ 153,875,115 \$ 165,160,580	\$ 153,875,115 \$	165,160,580	\$ 3,795,394
28	W Increased ROE	2016	-		1,463,059,094	29,386,385	169,273,320	-			-		-	\$ 169,273,320	\$ 169,273,320	100,100,000	\$ 4,112,740
29	W 9.8 % ROE	2017	-		1,439,903,455	29,467,919	163,093,235	-	-		-	-	-	\$ 163,093,235	5	163,093,235	
30 31	W Increased ROE W 9.8 % ROE	2017 2018	-		1,439,903,455 1,413,360,220	29,467,919 27,214,371	167,140,883 158,376,432	-		-	-	-	-	\$ 167,140,883 \$ 158,376,432	\$ 167,140,883	158,376,432	\$ 4,047,648
32	W Increased ROE	2018			1,413,360,220	27,214,371	162,349,465							\$ 162,349,465	\$ 162,349,465	100,310,432	\$ 3,973,034
33	W 9.8 % ROE	2019	-		1,386,203,297	27,215,321	155,857,177	-	-			-	-	\$ 155,857,177		155,857,177	
34 35	W Increased ROE W 9.8 % ROE	2019 2020			1,386,203,297 1,471,003,295	27,215,321 28,854,427	159,753,871 165,365,857		-			-	-	\$ 159,753,871 \$ 165,365,857	\$ 159,753,871	165,365,857	\$ 3,896,694
36	W Increased ROE	2020			1,471,003,295	28,854,427	169,500,928							\$ 169,500,928	\$ 169,500,928	100,000,007	\$ 4,135,071
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	220,634,715	-	-			-	-	\$ 220,634,715		220,634,715	
38 39	W Increased ROE W 9.8 % ROE	2021 2022			1,965,162,841 1,921,488,942	38,264,499 38,164,915	226,158,896 216,482,124		-			-	-	\$ 226,158,896 \$ 216,482,124	\$ 226,158,896	216,482,124	\$ 5,524,181
40	W Increased ROE	2022			1,921,488,942	38,164,915	210,462,124							\$ 210,462,124 \$ 221,883,535	\$ 221,883,535	2 10,402,124	\$ 5,401,411
41	W 9.8 % ROE	2023	-		1,883,237,384	38,163,788	212,931,192	-	-			-	-	\$ 212,931,192		212,931,192	
42 43	W Increased ROE W 9.8 % ROE	2023 2024			1,883,237,384	38,163,788	218,225,076		-			-	-	\$ 218,225,076	\$ 218,225,076		\$ 5,293,884
43	W 9.8 % ROE W Increased ROE	2024										-	-	\$ -	s -		\$ -
45	W 9.8 % ROE	2025	-		-			-			-	-	-	\$ -		-	
46 47	W Increased ROE	2025	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026	:			-		:	-			-	-	\$ - \$ -	\$ -		s -
49	W 9.8 % ROE	2027	-		-	-		-	-	-		-	-	\$ -		-	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-		-	-	-	-	-	-	-	-	-	\$ -	s -		\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028			-	-			-			-	-	\$ - \$ -	s -		s -
53	W 9.8 % ROE	2029	-		-	-		-	-	-		-	-	\$ -		-	
54	W Increased ROE	2029	-		-	-		-	-			-	-	\$ -	\$ -		\$ -
55 56					1	-						-			s -		s .
		1	l		L						1				•		•

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2022

New		Oregon		Washingt	ton	Californi	а	Utah		Wyomin	g	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)	(0)
3 353 Sta 4 354 Tov 5 355 Pol 6 356 Ove 7 357 Und 8 358 Und 9 359 Roa	nd Rights uctures and Improvements ation Equipment wers and Fixtures les and Fixtures erhead Conductors and Devices degrgound Conduit degrgound Conductors and Devices ads & Trails classified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
13 391 Offi 14 391.2 Offi 15 391.3 Offi 16 393 Sto 17 394 Toc 18 395 Lab 19 397 Cor 20 397.2 Cor 21 398 Mis	nd Rights uctures and Improvements fice Furniture and Equipment - Furniture fice Furniture and Equipment - Personal Computers fice Furniture and Equipment - Equipment re Equipment ros Equipment ols, Shop and Garage Equipment boratory Equipment mmunication Equipment - Mobile Radio Equipment scellaneous Equipment rclassified General	1,200.00 102,363,865.08 18,900,344.85	1.82% 2.07% 3.64%	95,314.98 13,974,856.07 2,896,617.22	2.50% 2.06% 3.31%	4,269,618.58 1,998,158.04	0.00% 1.99% 5.48%	87,095.35 103,181,298.84 21,825,102.91	2.05% 2.55% 4.97%	74,314.75 17,302,219.69 8,689,091.23	1.87% 2.28% 5.56%	243,969.91 586,763.61	0.00% 1.76% 2.77%	4,867.64 14,312,590.03 2,705,916.83	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
24 303 Mis	anchises and Consents scellaneous Intangible Plant asehold Improvements - Gen															5.16% 6.10% 2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last
- 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.
- 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 2022 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation expense and accumulated depreciation under this formula

 12 If the 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 333.7 (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
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OA.	TT (Part III - N	letwork Service	e) - Average of	current year and	prior two years										1 !
Column	e	f1	12	ß	14	15	f6	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	- 1] !
Customer Class RS / SA	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	NTUA NFO SA 894	Total NFO	
Jan	8,358	5.65	3.10	29.59	0.81		0.13	0.16	0.01	19.17	15.11	10.39	47.98	0.01	0.01	34.07	1.13	272.11	112.61	2.60	555	1 !
Feb	8,322	6.54	3.29	32.88	1.37	0.20	0.07	0.09	0.01	20.70	14.97	11.13	50.85	0.01	0.01	33.95	1.08	301.64	114.81	2.50	596	
March	7,818	5.97	3.27	27.14	1.19	0.12		100	0.01	21.90	14.96	10.20	45.80	0.01	0.01	33.76	1.02	285.62	108.97	2.40	562	
April	7,280	5.71	3.04	24.43	1.00	0.37		0.02	0.01	19.32	14.74	9.50	43.12	0.33	0.34	33.83	1.06	214.97	63.65	1.97	437	
May	8,376	4.77	3.06	13.64	0.43	0.38		100	0.62	13.14	16.91	9.17	36.04	0.53	3.02	33.90	0.98	138.88	80.13	2.06	358	
Jun	10,141	5.50	3.69	19.62	0.36	0.15		0.01	1.21	15.36	19.27	10.09	47.79	0.55	3.24	34.24	1.29	180.29	98.94	2.25	444	
Jul	10,784	5.41	3.86	17.64	0.47	0.30			1.38	15.55	18.84	11.11	56.21	0.63	3.16	34.40	1.34	190.47	112.89	2.55	476	
Aug	10,572	6.03	3.59	18.85	0.36	0.17		1.0	1.33	16.91	19.26	11.36	59.03	0.58	3.02	34.15	1.33	161.96	112.68	2.65	453	
Sept	9,890	5.27	3.47	15.51	0.31	0.19		0.03	1.09	13.79	18.05	10.53	50.12	0.50	2.75		1.28	144.18	103.62	2.58	407	
Oct	7,522 7,935	5.65 5.28	2.99 3.08	20.87 25.07	0.65 0.91	0.13 0.29	0.18	0.11	0.68	16.40 14.60	15.75 15.26	9.07 9.65	37.16 42.21	0.25 0.00	0.27 0.01	33.95 33.68	1.01	189.98 245.40	86.04 95.74	1.97 1.52	423 494	
Nov	7,935 8,668	5.34	3.10	33.46		0.29	0.18	0.11	0.01	18.32	14.23	11.87	53.40	0.00	0.01	33.80	0.95	340.03	115.88	2.61	494 635	
Dec Total	105.667	0.34	3.10	33.40	1.06	0.27	0.22	0.12	0.01	10.32	197	11.87	53.40	0.00	0.01	33.80	0.98	2.666	1,206	201	5,840	
Avg 12CP	8.806	- 07	40	213		3	-	-		200		124	370		10	400	13	222	1,200	20		
AVG 12UP	8,816		3	23	1	U	U	U	1	- 1/	16	10	4/	U	1	34	1	ш	100		487	

			ther Service		
	jδ	j4	j3	ρ	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	os	OS
		RS 262/263	RS 280	RS 637	RS 297
896		306	103	59	429
871		297	93	56	424
839		312	92	46	390
800		236	122	46	396
1.136		301	136	81	617
1,322		305	161	125	730
1.478		320	165	157	837
1,543		301	217	158	866
1,452		293	193	145	821
868		276	125	54	412
895		302	122	57	414
905		288	115	51	450
13,005		3,537	1,645	1,037	6,787
1.084		295	137	86	566

															OATT	(Part II Long-Ter	m Firm Point-to-I	Point Transmiss	on Service) - Pro	jection																		
Column	g1	g2	93	94	gS	96	g7	99	8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g26	g29	g30	g31	9					
ustomer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Pow	er Idaho Pov	ver Avangs	Therm id 1	no No.	owerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Proje	Clatskanie People's ct Utility Distri	Evergreen t Biopower, LLC	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville						Divisor
lass S / SA	LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 1023	LTP SA 89	LT 5 SA 5	TP 568 S	LTP A 169	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP 3A 899/ SA 9	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	SA 868	LTP	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 995	LTP SA 996	LTP SA 881	Total LTP	Total Network & OS	1% growth	Behind-the Meter	Total Network Load	Network + OS + LTP
b srch srl ay sr	1,855 1,855 1,855 1,855 1,855 1,950 1,950	50 50 50		56 56 56 56 56 56 56	5 5 5		50 50 50 50 50 50 50	30 30 30 30 30 30 30 30	11 11 11 11 11	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	99 99 99 99 99 80 80		19 19 19 19 19 19 19 19	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	5 15 5 15 5 15 5 15 5 15 5 15 5 15 5 15	10 10 10 10 10 10 10	10 10 10 10 10 10 10	48 48 48 48 48 48	25 25 25 25 26 26 26 26 27 26 27 27 28	5 5 5 5 5 1	117 117 117 117 117 122 122 122	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	150 150 150 150 150 150 150	100 100 100 100 100 100 100	100 100 100 100 100 100 100	50 50 50 50 50 50 50	3,589 3,589 3,589 3,589 3,589 3,720 3,716 3,716	9,805 9,785 9,220 8,518 9,870 11,906 12,735 12,588	9,910 9,885 9,314 8,605 9,970 12,027 12,868 12,684	24: 200 211 211 17: 17: 16:	10,153 10,096 9,524 8,815 10,147 12,201 13,030 12,856	13,742 13,684 13,113 12,404 13,736 15,921 16,772
pt t v	1,950 1,950 1,855 1,855	50 50 50 50		56 56 56	6		10 10 10	30 30 30 30	11 11 11 11	80 80 80	100 100 100 100	100 100 100 100	100	80 80 99 99		19 19 19 19	2 2 2 2 2	5 15 5 15 5 15 5 15	10 10 10 10	10 10 10 10	48 48 48 48	25 25 25 25	3 5 5 5	122 118 113 113	100 100 100 100	100 100 100 100	100 100 100 100	50 50 50 50	150 150 150 150	100 100 100 100	100 100 100 100	50 50 50 50	3,718 3,616 3,485 3,485 43,401	11,750 8,813 9,324 10,208	11,869 8,902 9,419 10,312	179 185 211 199 2,317	12,044 9,085 9,637 10,511 128,098	15,762 12,701 13,122 13,996
12CP	1,895	50	-	56	2	1 1	10	30	11	80	100	100	75	91	7	19	2	5 15	10	10	48	25	4	118	100	100	100	50	150	100	100	50	3,617	10,376	10,482	193	10,675	14,292

Network + LTI	Total Network Load	Behind-the Meter	1% growth	Total Network & OS
13	10,153	243	9,910	9,809
13	10,096	206	9,889	9,789
13	9,524	210	9,314	9,220
12	8,815	210	8,605	8,518
13	10,147	177	9,970	9,870
15	12,201	174	12,027	11,908
16	13,030	163	12,868	12,739
16	12,856	161	12,695	12,568
15	12,044	175	11,869	11,750
12	9,085	182	8,902	8,813
13	9,637	218	9,419	9,324
13	10,511	199	10,312	10,208
17	128,098	2,317	125,781	124,513
14	10,675	193	10.482	10.376

PacifiCorp Attachment 9a1 - Load(Current Year) 2022

											OATT (Part I	II - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
							BPA: Benton			BPA Airport			Energy					Avangrid	E	BPA South East			
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	NTUA	
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 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	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.79	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

					Oth	ner 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	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,280	1,119	1,597	3,457		13,454.22

PacifiCorp Attachment 9a1 - Load (Current Year)

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
													Energy										
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South	BPA Idaho		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	ı
																							Total
Class			NFS	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 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	26	5,651

					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 262/263		
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total		•	6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (Part I	II - Network Se	ervice)									$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid			BPA Idaho			
Customer			PacifiCorp					PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho		Renewables Inc.	NTUA	T
Class	_	_	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	SA 894	Total NFO
RS / SA	Day	Time	•				SM 539	SM 330	SM 021	SA 000	SA 9/5	SA 020				SA 300	SA 175					SM 0/0	SM 094	
Jan	15	8:00	8,327	7.45	3.27		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		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	
March	2	8:00	7,658	5.82	3.51		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	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10.476	5.13	3.74	18.12	0.40					15.55	16.54	9.66	53.21	0.68	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		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		-	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			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	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 9b - Load Divisor for True up

												2022		AUGCHINEIL 30 - L	Dad Divisor for 1	roeup													
											OATT (Part	III - Network Sen	vice)													0	ther Service		
olumn		ſ	e	ff	t2	13	55	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1	j1	12	3	4		
Oustomer Class 85 / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 308	BPA Gazley NFO SA 229	BPA Clarke PUD E 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	NTUA NFO SA 894	Total NFO	UAMP OS BS 29	S UMPA OS 17 BS 637	Deseret OS RS 290	Western Are. Power Administratio OS RS 262/263	on	Total OS
20		18:00	8 514	4.91	3.05	30.16			0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	569.732		481 60	- 1	10 27	9	932
eb		8:00	8,805	6.78	3.46	39.66	1.68		-		0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661.053		442 40		79 29		862
farch	10	8:00	8,249	6.55	3.12	31.40	1.40				0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633.157		436 46	- 11	14 28		885
lpril .	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50			0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	496.702		431 37	10	18 27.	2	844
fay	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51			0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	363.977		630 87	14	45 29		1,153
lun	27	18:00	10,216	6.29	3.49	18.39	0.35	0.06			0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452.262		786 139	16	51 28		1,371
lul .	28	17:00	11,015	5.75	4.12	18.67	0.62				1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501.014		853 162	11	56 28		1,459
lug	31	17:00	10,623	6.14	3.46	17.34	0.33				1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465.333		910 170	18	85 28		1,547
iept	6	17:00	10,593	5.35	3.58	15.29	0.30				1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	448.664		947 183	20	10 28		1,612
oct .	6	17:00	7,476	5.39	3.02	11.47	0.30		- 2	2.0	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	325.615		496 /2		13 30	2	981
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44		0.01	33.75	0.68	256.01	107.88	2.21	572.577 699.435		434 60	1	1/ 31		933
Dec	122	10.00	108.914	70.74	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	220.92	13.43	600.82	135	0.01	34.54 419.97	40.42	2 796 35	1,349.75	28.26	035.435	-	280 1119	1.00	97 345		13.454
Avo 12CP		-	9,076	70.74 5.89	39.34	235.76	9.33	2.38 0.20	0.53	0.03	0.45	17.25	220.92 18.41	133.19		0.28	15.62	409.97 34.16	0.87	2,796.35	1,349.75	28.26	6,190 516	-	200 1,115 607 90	1,50	27 3,45 33 28	a	13,454
^					_							-10	-11	OATT	Part II Long-Term		Point Transmis	sion Service	-17	-11	-10	-00	-01		-01	-24	-00	-27	

1.09.10							-																							1,000									
			1											DATE	Part II Long-Ter	n Firm Point to J	Point Transmiss	ing Service																					
Column			g1	g2	93	94	gő	96	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	925	g26	927	g28	g29	930	931	932 933	9				
Custom	r		PaofiCorp	Avangrid	Black Hills, Inc.	BPA	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	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	EWEB	Garrett Solar	Airport Solar	Falls Creek	Shell Energy Losses NA					Divisor
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	LTP	LTP	LTP	LTP	Total LTP	Total Netwo	rk Behind- the		Network + OS
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 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		& OS	Meter	Load	+ LTP
Jan Feb March April May Jun Jul			1,921 1,921 1,921 1,921 1,921 2,016 2,016	3 3 3 3 3 3	0 50 0 50 0 50 0 50 0 50 0 50		5 5 5 5 5 5	66 50 66 50 66 50 66 50 66 50 66 50 66 50	13 13 13 13 13 13 13 13 13 13 13		2 2 2 2 2 2 2 2	10 10 10 10 10 10	- - - - 50	11 11 11 11 11	80 80 80 80 80	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	150 150 150 150 150 150	100 100 100 100 100 100	100 100 100 100 100 100	10 10 10 10 10	00 100 00 100 00 100 00 100 00 100 00 100	100	99 99 99 99 80 80	4 4 4 4 4	19 19 19 19 19	******	21 22 22 22 22 23 24 24 24 25 26 26 27 26 27 27 28 28 28 28 28 28 28 28 28 28 28 28 28	5 10 5 10 5 10 5 10 5 10 5 10	50 50 50 50 50 48 48	5 5 5 5 5	- 99 - 99 - 98 - 102 - 122 - 122	3,459 3,459 3,458 3,562 3,705 3,702	10,6 10,3 9,7 9,1 9,6 12,6 12,6	16 221 £7 191 56 211 50 205 51 165 39 182 74 154	1 10,237 1 10,518 1 9,978 5 9,365 9,816 2 12,221 4 13,129 8 12,784	13,696 13,977 13,437 12,823 13,378 15,927 16,831 16,486
Sept Oct Nov			2,016 2,016 2,016 1,855 1,855	3 3 3	0 50 0 50 0 50 0 50		5 5 5	6 50 6 50 6 50 6 50	13 13 13 13 14 14		2 2 2 2	10 10 10 10	50 50 50	11 11 11	80 80 80 80	100 100 100 100	100 100 100 100	100 100 100 100	50 50 50 50 50	150 150 150 150	100 100 100 100	100 100 100 100	10 10 10	10 100 10 100 10 100 10 100	100 100 100 100	80 80 99	4	19 19 19 19	25 25 25 25 25 25 25 25 25 25 25 25 25 2	21 21 22 21 21	5 10 5 10 5 10 5 10	48 48 48 48	5 5	- 122 - 122 - 122 - 114	3,704 3,706 3,506 3,506	12,6 12,6 8,7 9,5	16 148 54 137 83 168 53 198 AR 144	7 12,784 7 12,791 8 8,951 8 10,151 5 10,743	16,495 16,495 12,657 13,657
Total		_	23,395	36	0 600		67	2 600	156	-	24	120	250	132	960	1,200	1,200	1,200	600	1.800	1,200	1,200	1.20	0 1,200	800	1.093	48	228	300	300	0 120	586	50	- 1.335	42,929	128.5	58 2.125	5 130.683	173,612
Avg 12	Р		1,950	3	0 50		5	6 50) 13		2	10	21	11	80	100	100	100	50	150	100	100	10	0 100	67	91	4	19	25	25	5 10	49	4	- 111	3,577	10,7	13 177	7 10,890	14,468

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	(568,614,363)					
1110000	146200	A/Amort-Oth Intang	(130,830,061)					
1110000	146201	A/Amort-Hydr-Klamath	0					
1110000	146210	A/Amort-Oth Lic/Hydr	(23,266,302)					
1110000	146230	A/Amort-LsHld Imprmt	(13,754,984)					
	Attachment 5 input: Total Accumulated Amortization							

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2022

FERC Account	Account Number	Account Description	Category	20.	21 Year-end Balance		ear-end	BoY-EoY Ave	rano	Other	100% Transmission	ы	ant-related	Lah	or-related
		'		•						Other	100% HallSillission	rı		Lau	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	17,347,567	•	20,927,068	\$ 19,13	,			\$	19,137,318		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,316,931	\$	2,814,336	\$ 2,568	,633			\$	2,565,633	_	
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	
	132016	Prep Ins-Minority Owned Plants	Other	\$	311,635	\$	321,949		,792	\$ 316,792				_	
	132045	Prepaid Workers Compensation	Labor-related	\$	114,760	\$	108,124		,442					\$	111,442
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,632,238	\$	1,528,988	\$ 1,580	,613			_		\$	1,580,613
	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	\$	20,070,575		22,741,356	\$ 21,40				\$	21,405,965		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	29,204	\$	29,204		,204	\$ 29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	860,083	\$	757,036		,559	\$ 808,559					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	625,994	\$	736,161	\$ 68	,077	\$ 681,077					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	7,796,707	\$	3,922,186	\$ 5,859	,447	\$ 5,859,447					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	6,440,950	\$	2,399,927	\$ 4,420	,439	\$ 4,420,439					
	132310	Prepaid Rating Agency Fees	Other	\$	39,498	\$	35,356	\$ 3	,427	\$ 37,427					
	132320	Prepaid Surety Bond	Other	\$	-	\$	_	\$	-	\$ -					
	132548	Prepaid Cedar Springs II	Other	S	-	\$	507.000	\$ 25	,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914		,914	\$ 207.914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	185,437		.437	\$ 185.437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102		,102	\$ 146,102					
	132564	Prepaid High Plains	Other	6	556,311	\$	556,311		,311	\$ 556.311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370		,370	\$ 282,370					
	132574	Prepaid Leaning Juniper Prepaid McFadden Ridge	Other	Þ	106,767	\$	106,767		5,767						
	132574			9											
		Prepaid Rolling Hills	Other	\$	278,155	\$	278,155		1,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437		,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$ 30	,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	-	\$	-	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,133,351	\$	918,874		,113	\$ 1,026,113					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	402,423	\$	557,594	\$ 480	,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$ -					
	132650	Prepaid Dues	Other	\$	-	\$	375,000	\$ 187	,500	\$ 187,500					
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$ 42	,667			\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,809	\$	213,579	\$ 269	,194	\$ 269,194					
	132740	Prepaid O&M - Wind	Other	\$	89.949	\$	86.856	\$ 88	.402	\$ 88,402					
	132755	Prepaid Aircraft Maint	Labor-related	\$	100,000	\$	83,714	\$ 9	,857					\$	91,857
	132825	Prepaid LGIA Transmission	Other	\$	_	\$		S	_	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	_	\$	_	S	-	\$ -					-
	132900	Prepayments - Other	Labor-related/Other	S	1,250,603	\$	20,851,021	\$ 11,050	.812	\$ 10,000,000				S	1,050,812
	132901	Prep Fees-Oregon Pub Util Commission	Other	•	1,432,437	\$	1,470,260	\$ 1,45		\$ 1,451,348				_	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	132903	Prep Fees-Utah Public Service Commission	Other	6	3,467,002	\$	3,387,132	\$ 3,42		\$ 3,427,067					
	132904	Prep Fees-Idaho Pub Util Commission	Other	6	284,329	\$	293,574		,951	\$ 288,951					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	9	204,323	\$	293,374	\$ 200	,301	ψ 200,951				s	
	132910	·	Labor-related	9	44 420 702	•	16,251,904	\$ 13,69	242					\$	13,691,343
		Prepayments - Hardware & Software		9	11,130,782	3	10,251,904	\$ 13,09	,343	•				Ф	13,091,34
	132926	Prepaid Royalties	Other	\$	(45.005)	\$	-	3	-	a -		•	(7,000)		
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(15,805)	\$	- 44.400.015		,902)	A (0 =00 f =		\$	(7,902)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(2,673,148)		(4,488,817)	\$ (3,580		\$ (3,580,982)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	2,688,952	\$	4,488,817	\$ 3,588		\$ 3,588,885					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,330,601	\$	2,206,988	\$ 2,268	,795	\$ 2,268,795					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	-	\$	-	\$		\$ -					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	750,000	\$ 375	,000	\$ 375,000					
		Total Prepayments		\$	81,560,111	\$ 1	06,302,872	\$ 93,93	,491	\$ 34,261,743	\$ -	\$	43,143,681	\$	16,526,06

 Allocator
 0.000%
 100.000%
 29.229%
 9.536%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ 12,610.673
 \$ 1,575,974

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2021 and 2022

	Prior year	Current year
Ochoco Substation	0	594,174
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
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	1,517,970	2,112,145

		Prior year	Current year
Total - PacifiCorp	214.47d	14,811,003	14,174,575

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: Summer Lake RS 369	0	n/a	1
BPA: GTA West RS 237	4,905,274	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA Goshen	0	n/a	1
BPA GTA Idaho Falls RS 299	0	n/a	1
Cowlitz RS 234	216,234	n/a	1
Deseret RS 280	n/a	133.1	0
Fall River RS 322	151,308	n/a	1
Foote Creek III, LLC SA 130 (No revenue credit)	0	n/a	1
Idaho RS 427 - Goshen (Exchange)	0	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	20,424	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric RS 137	3,314	n/a	1
Powder River (No revenue credit)	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,961	n/a	1
USBR Weber Basin RS 286	28,170	n/a	1
UAMPS RS 297	n/a	606.7	0
UMPA RS 637	n/a	93.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262 ("2436")	n/a	288.1	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	29,707	n/a	1
Schedule 11 Unauthorized Use of Transm.	0	n/a	1
EDP Renewables North America	161,540	n/a	1
SMUD	64,649	n/a	1
Additional OS Revenue Credit	4,506,239	n/a	1
Att 3 input: Total OS contract revenue credits	11,107,263	1,121.2	

87,941,472

39,488,427 **127,429,899**

Short-term revenue

PacifiCorp Commercial and Trading (C&T)

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

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	61,687,540
Third parties	6,144,059
Total short-term firm	67,831,599
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	26,253,931
Third parties	33,344,369
Total short-term non-firm	59,598,300
Short term firm and non-firm	

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month												
					end)						Current Year	(month end)					
		value															
	Operation	(result of operation															1
	to apply to monthly																1
Appendix A	input columns at																1
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,832,457,692	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,797,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,693,150,000	8,642,150,000	8,642,150,000	9,742,150,000
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		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	24,107,931	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	24,493,189	24,386,785	24,280,382	24,173,978	24,067,574	23,961,171	23,854,767	23,748,363	23,641,960	23,535,556	23,429,153	23,322,749	26,507,474
92	13-month average	42,264,539	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	42,678,915	42,416,984	42,691,329	42,427,925	42,164,521	41,902,612	41,639,204	41,375,795	41,112,387	40,851,297	40,591,344	40,331,392	49,255,311
93	13-month average	2,596,858	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,836,085	2,761,412	2,727,869	2,694,325	2,660,781	2,627,238	2,593,694	2,560,150	2,526,607	2,493,063	2,459,520	2,425,976	2,392,432
94	13-month average	1,586	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	2,945	2,718	2,492	2,265	2,039	1,812	1,586	1,359	1,133	906	680	453	227
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	404,320,904	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	33,499,144	33,359,575	33,361,438	33,396,887	33,422,997	33,466,106	33,481,446	33,502,199	33,657,892	33,161,169	32,949,864	32,729,167	37,832,164
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	4,457,195	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	318,911	368,335	369,808	369,808	369,808	369,812	369,812	369,812	369,812	367,493	366,356	366,356	399,982
100	12-month sum	443,653	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	74,673	74,673	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544
101	12-month sum	2,718	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	(1,158)	227	227	227	227	227	226	227	227	227	227	227	227
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, In 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,213,677,222	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,913,344,935	9,979,210,264	10,012,491,910	10,043,629,269	10,078,071,633	10,010,909,096	10,026,135,098	10,217,898,733	10,326,609,475	10,435,161,802	10,459,101,125	10,534,166,147	10,741,074,399
114	13-month average	72,292,123	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	61,817,828	63,355,603	65,115,775	68,428,563	69,093,416	70,161,161	75,211,749	74,832,716	77,832,201	77,506,547	77,243,044	79,067,647	80,131,356
115	13-month average (enter negative)	(16,125,816)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(17,132,153)	(17,051,868)	(16,971,582)	(16,891,297)	(16,811,011)	(16,730,725)	(16,650,440)	(16,570,154)	(16,489,868)	(16,409,583)	(16,329,297)	(16,249,012)	(9,348,616)
n/a	- "	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2022)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,083,614
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,064,540
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	166,288,491
Total 353.4 Class Assets	180,716,758
Wind Generation Facilities	159,461,168
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	350,284,666

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued L	ability:	Charg	ged to:	Prior year	Current Year	True-up			By Cat	egory		-
							December	December			100%				Total Transmis related Unfundation
Description	Account Calculation	Reserve type	SAP Account F			FERC Account	month end	month end	13-month Average	Category	Transmission	Plant	Labor	Other	Reserves
A GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)		(12.7)	Other				(12.720)	
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(5.6)	(2.4)	(5.4)	Other				(5.395)	
idar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500, 545510	426.3	(2.0)	(1.9)	(2.0)	Other				(1.992)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500, 545501, 505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.135)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505206	555	(0.2)	(0.0)	(0.2)	Other				(0.185)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(5.3)	(1.7)	(2.3)	100% Transmission	(2.279)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	0.0	(1.2)					(1.246)	
rapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120163, 515100	151, 501	(8.4)	(11.0)	(9.5)					(9.472)	
Clamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(2.1)	Other				(2.124)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566, 567	(0.2)	(0.2)	(0.2)		(0.165)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.7)	(1.8)	(1.8)	Other				(1.754)	
Prov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	545050	925	0.0	0.0	0.0	Other			0.000	0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2 228.2	545050	426.5	0.0 (255.5)	0.0	0.0 (368.5)	Labor			0.000	(368.461)	
Prov for Injrs & Damages ("Other") Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Other") Estimate by Legal ("Labor")	Unfunded Unfunded	280311 116925	228.2	545050 545050	925 426.5	(255.5)	(423.6)	(368.5)	Other Labor			0.000	(308.401)	
Injuries & Damages Reserve Risk (Insurance Recovery- Labor) Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	16.0	9.4	Other			0.000	9.423	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	101003	131	115.3	235.0	190.8	Other				190.781	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545000	925	(1.0)	(5.0)	(3.2)	Other				(3.154)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(16.2)	(18.1)	(17.4)					(17.445)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other				(0.102)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.2)	(0.0)	(0.2)					(0.155)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue		118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.103)	
rovision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)					(0.224)	
ad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.9)	Other				(0.939)	
rovision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	0.0	0.0	0.0	Other				0.000	
rovision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	0.0	0.0	0.0	Other				0.000	
ventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	Various G/L's	506, 553, 557	(0.1)	(0.1)	(0.2)	Other				(0.150)	
nventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	516900	598	(0.9)	(1.0)	(0.9)	Other				(0.903)	
nventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	Various G/L's	593, 598	(0.7)	(0.4)	(0.6)					(0.634)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557, 573, 598	(6.6)	(6.9)	(6.6)					(6.643)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Incollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	120151, 515100	151, 501	(8.5)	(4.3)	(3.8)	Other				(3.841)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	Various G/L's	Follows Labor	(3.2)	(3.1)	(3.1)	Labor			(3.085)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(9.9)	Labor			(9.941)		
101(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(0.5)	Labor			(0.468)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.1)	Labor			(1.109)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	Various G/L's	Various	0.0	0.0	0.0	Other				0.000	
ccrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0		Other					
acation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(3.7)	Labor			(3.747)		
acation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.2)	(2.1)	(2.4)	Labor			(2.404)		
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.6)	Labor			(2.589)		
ersonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor			(0.063)		
ersonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.6)				(3.559)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)				(0.236)		
ersonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.1)	(17.5)	(17.3)				(17.288)		
ick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor Follows Labor.	(6.2)	(6.0)	(5.9)				(5.921)		
upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	926	(1.6)	(1.4)	(1.5)	Other				(1.472)	
ension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor, 926	(0.5)	(0.4)	(0.5)	Labor			(0.507)		
AS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor, 926, 426.5	(53.7)	(41.6)	(51.5)	Labor			(51.485)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded	299107	219	554032	Follows Labor, 926	22.7	12.4	21.4	Labor			21.383		
AS 112 Book Reserve	Calculation based on actuarial	SERP liability Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(22.1)	Labor			(22.062)		
Vasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor,	(2.2)	(2.1)	(2.2)	Labor			(2.162)		
Totals	_					926	(315.1)	(321.6)	(318.4)		(2.444)		(105.243)	(239.241)	_

Allocators	100.000%	25.418%	9.536%	0.000%	
Total (\$ millions)	(2.444)	0.000	(10.036)	0.000	(12.480)

Appendix A input

(12,480,157)

PacifiCorp Attachment 17 - Post-Retirement Benefits Other Than Pensions (PBC

FERC Acct	Description	2022 Expense
4265000	OTHER DEDUCTIONS	316
5020000	STEAM EXPENSES	1,500
5060000	MISC STEAM PWR EXP	302,644
5063000	MISC STEAM JVA CR	(41,061)
5120000	MANT OF BOILR PLNT	4,423
5140000	MAINT MISC STM PLN	948
5350000	OPER SUPERV & ENG	32,855
5390000	MSC HYD PWR GEN EX	21,019
5480000	GENERATION EXP	10,425
5490000	MIS OTH PWR GEN EX	12,952
5530000	MNT GEN & ELEC PLT	5,055
5560000	SYS CTRL & LD DISP	1,580
5570000	OTHER EXPENSES	68,237
5600000	OPER SUPERV & ENG	62,867
5612000	LD - MONITOR & OPER	10,425
5615000	REL PLAN & STDS DEV	6,318
5680000	MNT SUPERV & ENG	3,159
5800000	OPER SUPERV & ENG	57,496
5810000	LOAD DISPATCHING	19,902
5850000	STRT LGHT-SGNL SYS	1,264
5880000	MSC DISTR EXPENSES	21,745
5900000	MAINT SUPERV & ENG	34,750
5920000	MAINT STAT EQUIP	6,002
5930000	MAINT OVHD LINES	8,607
5950000	MAINT LINE TRNSFRM	4,739
5970000	MNT OF METERS	3,159
5980000	MNT MISC DIST PLNT	3,159
7071000	LBR CLR - RMP	303,959
7072000	LBR CLR - PACPWR	162,669
7081000	Stores Exp CLR - RMP	22,430
7082000	Stores Exp CLR - PP	12,321
9010000	SUPRV (CUST ACCT)	8,214
9020000	METER READING EXP	1,580
9030000	CUST RCRD/COLL EXP	2,211
9031000	CUST RCRD/CUST SYS	2,843
9032000	CUST ACCTG/BILL	6,634
9033000	CUST ACCTG/COLL	47,387
9036000	CUST ACCTG/COMMON	42,964
9081000	CUST ASST EXP-GENL	1,895
9084000	DSM DIRECT	6,318
9086000	CUST SERV	11,689
9090000	INFOR/INSTRCT ADV	4,423
9200000	ADMIN & GEN SALARY	156,034
	Attachment 5 input: Total PBOP	1,458,057

Notes:

Total expense was a net debit for 2018 - 2022
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 decrease in expense in 2022 as compared to 2021 is primarily due to changes in actuarial

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral).

assumptions.

PACIFICORP

Enclosure 4

Projection variance analysis

				2023 Projection	2022 Projection (as-filed)		
Chad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Silau	eu cens are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
Alloca	ators						
	Wages & Salary Allocation Factor		054.041	04 007 000	00.450.450	0.400.054	7.49%
1	Transmission Wages Expense		354.21b	31,337,006	29,153,152	2,183,854	7.49%
2	Total Wages Expense		354.28b	365,503,661	359,153,337	6,350,324	1.77%
3	Less A&G Wages Expense		354.27b	36,895,696	41.806.504		-11.75%
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	328,607,965	317,346,833		3.55%
-	Total Wagoo Ecoo Aco Wagoo Expense		(Ellio 2 Ellio 0)	020,007,000	017,040,000	11,201,102	0.0070
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.5363%	9.1865%	0.3498%	3.81%
	Plant Allocation Factors	(1) (1) 10	Attacker and 5	00 040 007 704	04 004 004 705	704 400 000	2.29%
6	Electric Plant in Service	(Note M)	Attachment 5	32,613,267,701	31,881,804,735	731,462,966	2.29%
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,341,119,101	10,674,475,493	666,643,608	6.25%
, 8	Accumulated Amortization	(Note N)	Attachment 5	736,465,711	725.504.660		1.51%
۵	Total Accumulated Depreciation	(14016-14)	(Line 7 + 8)	12,077,584,812	11,399,980,152		5.94%
3	Total Accumulated Depresation		(Line 7 · 0)	12,077,004,012	11,555,500,152	077,004,039	3.3470
10	Net Plant		(Line 6 - Line 9)	20,535,682,889	20,481,824,583	53,858,306	0.26%
			,				
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,408,642,456	8,222,391,915		2.27%
12	Gross Plant Allocator		(Line 11 / Line 6)	25.7829%	25.7902%	-0.0073%	-0.03%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,138,445,732	6,062,779,529		1.25%
14	Net Plant Allocator		(Line 13 / Line 10)	29.8916%	29.6008%	0.2908%	0.98%
Diant	Calculations						
Plant	Calculations						
	Plant In Service						
15	Transmission Plant In Service	(Note M)	Attachment 5	8.046.307.902	7.890.023.096	156,284,806	1.98%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	114,938,773	104,227,073		10.28%
17	Total Transmission Plant	,	(Line 15 + Line 16)	8,161,246,674	7,994,250,169	166,996,505	2.09%
			, , ,				
18	General Plant	(Note N)	Attachment 5	1,465,275,063	1,376,963,716		6.41%
19	Intangible Plant	(Note N)	Attachment 5	1,128,981,210	1,106,474,798	22,506,412	2.03%
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,594,256,274	2,483,438,514		4.46%
21	Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	247,395,782	228,141,746	19,254,036	8.44%
23	Land Held for Future Use	(Notes B & L)	Attachment 5	2,112,145	1,517,970	594,174	39.14%
24	Total Plant in Rate Base		(Line 17 + Line 22 + Line 23)	8,410,754,601	8.223.909.885	186.844.715	2.27%
4	Total Flatt in Natio Dade		(Line 17 · Line 22 · Line 20)	0,710,707,001	0,220,909,000	100,044,713	L.LI /0

			2023 Projection	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
		(1 Error sim risisisto, allasimon, or moraduon)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-file
Accumulated Depreciation and Amortization						
7.004.114.114.2.2.2.101.						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,146,075,860	2,045,200,003	100,875,857	4.93%
26 Accumulated General Depreciation	(Note N)	Attachment 5	565,097,827	519,932,106	45,165,721	8.69% 1.51%
27 Accumulated Amortization 28 Accumulated General and Intangible Depreciation	(Note N)	(Line 8) (Line 26 + 27)	736,465,711 1,301,563,538	725,504,660 1,245,436,765	10,961,051 56,126,773	4.51%
29 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		4.0170
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	124,120,864	114,412,383	9,708,481	8.49%
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,270,196,724	2,159,612,386	110,584,338	5.12%
Total Accumulated Depreciation and Amortization		(Line 23 + Line 30)	2,270,190,724	2,133,012,300	110,304,330	J. 12 /0
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,140,557,877	6,064,297,500	76,260,377	1.26%
Adjustments To Rate Base						
Rujustinents 10 Rate base						
Accumulated Deferred Income Taxes			/a.= a== ··		(00.0/	0.710/
33 ADIT net of FASB 106 and 109		Attachment 1A	(845,027,971)	(814,784,244)		-3.71%
33b Excess or Deficient ADIT Balance		Attachment 1B	(327,148,651)	(347,044,662)	19,896,011	5.73%
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	(6,844)	(8,194)	1,350	16.48%
Unfunded Reserves						
36 Unfunded Reserves		Attachment 16	(12,527,287)	(15,762,530)	3,235,243	20.52%
Prepayments 37 Prepayments	(Note K & NI)	Attachment 11	14,472,313	11,284,526	3,187,787	28.25%
37 Prepayments	(Note K & N)	Attachment	14,472,313	11,284,526	3,187,787	28.25%
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)	9.5363%	9.1865%		3.81%
Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0		0	n/m
42 Construction Materials & Supplies	(Note N)	Attachment 5	251,987,732	203,514,526	48,473,206	23.82%
43 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	24,030,279	18,695,917	5,334,362	28.53%
45 Transmission Materials & Supplies	(Note N)	Attachment 5	1,327,748	815,425	512,323	62.83%
46 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	25,358,027	19,511,342	5,846,685	29.97%
Cash Working Capital						
47 Operation & Maintenance Expense		(Line 75)	92,163,517	80,062,747	12,100,771	15.11%
48 1/8th Rule	(Note S)	Zero	0.0%	0.0%		
49 Total Cash Working Capital Allocated to Transmission	, ,	(Line 47 * Line 48)	0	0	0	n/m
Network Upgrade Balance						
50 Network Upgrade Balance	(Note N)	Attachment 5	(154,590,849)	(147,966,140)	(6,624,709)	-4.48%
51 Total Adjustment to Rate Base	·	(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,299,471,262)	(1,294,769,902)	(4,701,360)	-0.36%
Total Aujustilient to Rate Dase		(LIIICO 33 T 330 T 34 T 35 T 30 T 31 T 38 T 40 T 48 T 30)	(1,293,471,202)	(1,294,769,902)	(4,701,360)	-0.30%
52 Rate Base		(Line 32 + Line 51)	4,841,086,615	4,769,527,598	71,559,017	1.50%
· · · · · · · · · · · · · · · · · · ·			,,,	., , , ,	,,	

			2023 Projection				
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change	
naueu cens are inputs	Notes	Reference (FERC FORM Treference, attachment, or instruction)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-f	
erations & Maintenance Expense							
erations & maintenance Expense							
Transmission O&M							
53 Transmission O&M		Attachment 5	239,061,031	232,161,868		2.97%	
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,849,245	10,309,902	539,343	5.23%	
55 Less: Account 565		Attachment 5	163,235,255	159,058,497	4,176,758	2.63%	
56 Transmission O&M		(Lines 53 - 55)	64,976,531	62,793,469	2,183,062	3.48%	
Allocated Administrative & General Expenses							
57 Total A&G		320.197b	264,608,506	170,669,671	93,938,835	55.04%	
58 Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	204,000,300	170,003,071		n/m	
59 Less Property Insurance Account 924	(Note 11)	320.185b	4,518,334	4,207,600	· · · · · · · · · · · · · · · · · · ·	7.39%	
			4,518,334	4,207,600			
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	U	U	0	n/m	
61 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,166,699	26,427,417		-0.99%	
62 Less General Advertising Exp Account 930.1		320.191b	15,720	8,074		94.70%	
63 Less Membership Dues	(Note C)	Attachment 5	718,488	860,993		-16.55%	
64 Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	233,189,265	139,165,587	94,023,678	67.56%	
65 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%	6		
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	22,237,603	12,784,484	9,453,119	73.94%	
Directly Assigned A&G							
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,784,427	3,399,644	384,782	11.32%	
68 General Advertising Exp Account 930.1 - Safety-related Advertising	(Note E)	Attachment 5	3,704,427	0,000,044		n/m	
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,784,427	3,399,644		11.32%	
70 Property Insurance Account 924	(Note F)	Attachment 5	4,518,334	4,207,600	310,734	7.39%	
71 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m	
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,518,334	4,207,600	310,734	7.39%	
73 Gross Plant Allocator		(Line 12)	25.7829%	25.7902%			
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,164,957	1,085,150		7.35%	
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	92,163,517	80,062,747	12,100,771	15.11%	
13 Total Hallshiission Octivi		(Lines 30 + 00 + 03 + 14)	92,103,317	00,002,747	12,100,771	13.1170	
epreciation & Amortization Expense							
Depreciation Expense							
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	137,423,038	134,616,361	2,806,677	2.08%	
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	50,352,724	47,626,073	2,726,651	5.73%	
77 General Depreciation Expense including Amortization of Limited Term Plant 78 Intangible Amortization	(Note H)	Attachment 5	64,151,576	58.013.199		10.58%	
	(Note H)						
79 Total		(Line 77 + Line 78)	114,504,300	105,639,272		8.39%	
80 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%			
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	10,919,461	9,704,580	1,214,881	12.52%	
82 Abandoned Plant Amortization	(Note O)		0	0	0	n/m	
83 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	148,342,499	144,320,941	4,021,558	2.79%	
ayea Other Than Income							
axes Other Than Income							
84 Taxes Other than Income Taxes		Attachment 2	42,647,984	48,233,785	(5,585,801)	-11.58%	
85 Total Taxes Other than Income Taxes		(Line 84)	42,647,984	48,233,785	(5,585,801)	-11.58%	
		\= - /	.2,0,004	.5,200,700	(5,550,661)		

Package Pack					2023 Projection	2022 Projection (as-filed)		
Commonweight Comm	Shadad	colle are inpute	Notes	Peference (EEDC Form 1 reference attachment or instru		2021 Form 1 data	Absolute change	Percent change
Corp.Tem Debt Corp.Tem Debt Adachment 14	Silaueu	cens are inputs	Notes	Reference (i Live i offir i reference, attacriment, of institu	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
Corp.Tem Debt	Defense V	Overlin Providence Overlands Comme				_		
	Return	Capitalization Calculations						
Account 201 Bornice Account 201 Bornice	ı	Long-Term Debt						
		•		Attachment 14	8.832.457.692	8.842.534.615	(10.076.923)	-0.11%
Account 273 Long-born Advances from Advanced from Advanc				Attachment 14			· · · · /	
	88	•			0	0	0	
Sum Lines 8 Drough 99 Satisfacting Logistanting Logis	89	•		Attachment 14	0	0	0	n/m
	90			Sum Lines 86 through 89	8,832,457,692	8,842,534,615	(10,076,923)	-0.11%
				•				
Less Account 198 Unamordized Loss on Recognized Debt Note T Allacchment 14 2,596,585 3,098,985 (503,008) -10,23%	91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	24,107,931	20,988,276	3,119,655	14.86%
Plus Account 250 Immortized Gain on Reacquired Debt Note 17 Atlandment 14 0 0 0 0 0 0 0 0 0	92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	42,264,539	39,782,153	2,482,386	6.24%
Plant Account 237 Intermediated Gain on Reacquired Debt Sum Lines 90 Introdupt 95 8,788,499,590 5,778,672,766 (1,518,2817) -0,17%	93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	2,596,858	3,099,866	(503,008)	-16.23%
Net Proceeds Long Term Debt Sum Lines 90 through 95 8,763,489,989 8,776,672,766 (15,162,817) -0.1776	94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	1,586	8,446	(6,861)	-81.23%
Long Term Debt Cost	95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0_	0	0	n/m
Accounts 427 and 430 Long Term Interest Expense (Notes R & T) Attachment 14 404,320,004 405,404,301 (1,083,97) -0.27%	96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	8,763,489,950	8,778,672,766	(15,182,817)	-0.17%
Accounts 427 and 430 Long Term Interest Expense (Notes R & T) Attachment 14 404,320,004 405,404,301 (1,083,97) -0.27%								
March Marc		<u>u</u>						
Account 429 Amortized Debl Discount and Expense (Note T)		· · · · · · · · · · · · · · · · · · ·						
Account 428 A Amortized Loss on Reacquired Debt (Note T) Attachment 14 443,653 607,365 (183,712) -26,85% -26,85% -26,8					·	ŭ		
101 Less Account 429 Amortized Pemilum (Note T) Attachment 14 2,718 9,641 (6,924) -71,81% 102 Less Account 4251 Amortized Gain on Reacquired Debt (Note T) Attachment 14 0 0 0 n/m 1/m 1/m		·	· · · · · · · · · · · · · · · · · · ·				` ' '	
		•	· · · · · · · · · · · · · · · · · · ·					
Preferred Stock and Dividend Attachment 14 2,397,600 2,397,600 0 0,00%			· · · · · · · · · · · · · · · · · · ·		2,718	9,641	· · /	
Preferred Stock and Dividend Attachment 14 2,397,600 2,397,600 0 0,00%			(Note T)		0	0	<u> </u>	
Account 204 Preferred Stock Issued	103	Total Long Term Debt Cost		Sum Lines 97 through 102	409,219,034	410,543,217	(1,324,183)	-0.32%
Account 204 Preferred Stock Issued		Preferred Stock and Dividend						
Attachment 14 0 0 0 0 0 0 0 0 0				Attachment 14	2 397 600	2 397 600	0	0.00%
Account 207 Premium on Preferred Stock						2,557,550		
Account 207-208 Other Paid- In Capital (preferred)		,				0	ŭ	
Less Account 213 Discount on Capital Stock (preferred)					0	0	0	
Less Account 214 Capital Stock Expense (preferred)		. ", ',			0	0	0	
Total Preferred Stock Sum Lines 104 through 109 2,397,600 2,397,600 0 0.00% 111 Preferred Dividend Attachment 14 (Enter positive) 161,902 0 0.00% 112 Proprietary Capital Attachment 14 10,213,677,222 9,573,346,279 640,330,943 6.69% 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 72,292,123 86,774,204 (14,482,081) -16.69% 115 Less: Account 219 Attachment 14 (16,125,816) (18,514,257) 2,388,441 12.90%					0	0	0	
Common Stock 112 Proprietary Capital Attachment 14 10,213,677,222 9,573,346,279 640,330,943 6.69% 113 Less: Total Preferred Stock (Line 110) 2,397,600 2,397,600 2,397,600 0 0.00% 114 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 72,292,123 86,774,204 (14,482,081) -16.69% 115 Less: Account 219 Attachment 14 (16,125,816) (18,514,257) 2,388,441 12.90%					2,397,600	2,397,600	0	·
Common Stock 112 Proprietary Capital Attachment 14 10,213,677,222 9,573,346,279 640,330,943 6.69% 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 72,292,123 86,774,204 (14,482,081) -16.69% 115 Less: Account 219 Attachment 14 (16,125,816) (18,514,257) 2,388,441 12.90%					<u> </u>			
112 Proprietary Capital Attachment 14 10,213,677,222 9,573,346,279 640,330,943 6.69% 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 72,292,123 86,774,204 (14,482,081) -16.69% 115 Less: Account 219 Attachment 14 (16,125,816) (18,514,257) 2,388,441 12.90%	111	Preferred Dividend		Attachment 14 (Enter po	sitive) 161,902	161,902	0	0.00%
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 72,292,123 86,774,204 (14,482,081) -16.69% 115 Less: Account 219 Attachment 14 (16,125,816) (18,514,257) 2,388,441 12.90%	(Common Stock						
114 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 72,292,123 86,774,204 (14,482,081) -16.69% 115 Less: Account 219 Attachment 14 (16,125,816) (18,514,257) 2,388,441 12.90%	112	Proprietary Capital		Attachment 14	10,213,677,222	9,573,346,279	640,330,943	6.69%
115 Less: Account 219 Attachment 14 (16,125,816) (18,514,257) 2,388,441 12.90%	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	72,292,123	86,774,204	(14,482,081)	-16.69%
116 Total Common Stock Sum Lines 112 through 115 10,155,113,314 9,502,688,732 652,424,582 6.87%	115	Less: Account 219		Attachment 14	(16,125,816)	(18,514,257)	2,388,441	12.90%
	116	Total Common Stock		Sum Lines 112 through 115	10,155,113,314	9,502,688,732	652,424,582	6.87%

					2023 Projection	2022 Projection (as-filed)		
Shaded	cells are inputs	N	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
naueu	cens are inputs		10163	reference (FERO Form Frederice, attachment, or institution)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-file
-	5		0.0.5)	# CO # CO 440	40.000/	40.400	-	
117	Debt percent		es Q & R)	(Line 90 / (Lines 90 + 110 +116))	46.99%	48.19%		
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%		
119	Common percent	Common Stock (Note	es Q & R)	(Line 116 / (Lines 90 + 110 +116))	53.00%	51.79%	1.21%	
		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)	4.67%	4.68%	-0.01%	
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost		Note H)	Fixed	9.80%	9.80%		
122	Common cost	Common Stock (N	wote 11)	i ixeu	9.00 /0	9.0070	-	
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.19%	2.25%		
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)	5.19%	5.08%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3890%	7.33%	0.06%	
127 I	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	357,706,448	349,625,755	8,080,693	2.31%
ompo	site Income Taxes							
	Income Tax Rates							
128	FIT = Federal Income Tax Rate		lote G)		21.00%	21.00%		
129	SIT = State Income Tax Rate or Composite		lote G)	Attachment 5	4.54%	4.54%		
130	<u>p</u>	(percent of federal income tax deductible for state		Per state tax code	0.00%	0.00%		
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} :			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
	ITC Adjustment Amortized Investment Tax Credit - Transmission Related			Attachment 5	(245 572)	(200, 407)	00.024	20.20%
133 134		ITO A divistment of 4 / (4 T)			(315,573)	(396,407)		20.39%
	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(418,458)	(525,645)	107,187	20.39%
104				TI: 400 ti: 400 t/4 (I: 400 / I: 400 / I:	81.990.972	78.939.367	3.051.605	3.87%
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) :	=	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	01,550,572	10,555,501		
	Income Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) :	=	[Line 132 ^ Line 127 ^ (1- (Line 123 / Line 126))] Attachment 1B	(19,896,010)	(19,896,011)		0.00%
135 I		(T/1-T) * Investment Return * (1-(WCLTD/ROR)) : Excess or Deficient ADIT Amortization Adjustr					1	

			2023 Projection	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Shaded cens are inputs	Notes	Reference (LENG FORM Frenchice, attachment, or instruction)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
Revenue Requirement						
Summary						
137 Net Property, Plant & Equipment		(Line 32)	6,140,557,877	6,064,297,500	76,260,377	1.26%
138 Total Adjustment to Rate Base		(Line 51)	(1,299,471,262)	(1,294,769,902)		-0.36%
139 Rate Base		(Line 52)	4,841,086,615	4,769,527,598	71,559,017	1.50%
140 Total Transmission O&M		(Line 75)	92,163,517	80,062,747	12,100,771	15.11%
141 Total Transmission Depreciation & Amortization		(Line 83)	148,342,499	144,320,941	4,021,558	2.79%
142 Taxes Other than Income		(Line 85)	42,647,984	48,233,785	(5,585,801)	-11.58%
143 Investment Return		(Line 127)	357,706,448	349,625,755		2.31%
144 Income Taxes		(Line 136)	55,189,921	52,031,127	3,158,794	6.07%
145 Gross Revenue Requirement		(Sum Lines 140 to 144)	696,050,370	674,274,355	21,776,015	3.23%
Adinates and the Damania Danamia Damaina manda Assas	inted with Fundad Transmission Facilities					
Adjustment to Remove Revenue Requirements Associ 146 Transmission Plant In Service	ateu with Excluded Transmission Facilities	(Line 15)	8,046,307,902	7,890,023,096	156,284,806	1.98%
147 Excluded Transmission Facilities	(Note J)	Attachment 15	350,284,666	346.439.410		1.11%
148 Included Transmission Facilities	(Note 3)	(Line 146 - Line 147)		7,543,583,686	-,, -	2.02%
149 Inclusion Ratio		,	7,696,023,235 95.65%	7,543,583,686		2.02%
		(Line 148 / Line 146)				0.000/
150 Gross Revenue Requirement		(Line 145)	696,050,370	674,274,355		3.23%
151 Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	665,748,799	644,667,952	21,080,847	3.27%
Revenue Credits						
152 Revenue Credits		Attachment 3	146,736,897	133,378,159	13,358,738	10.02%
153 Net Revenue Requirement		(Line 151 - Line 152)	519,011,901	511,289,793	7,722,109	1.51%
Net Plant Carrying Charge						
154 Gross Revenue Requirement		(Line 150)	696,050,370	674,274,355	21,776,015	3.23%
155 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,015,170,814	5,949,050,166		1.11%
156 Net Plant Carrying Charge		(Line 154 / Line 155)	11.5716%	11.3342%	0.24%	
157 Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.2870%	9.0713%	0.22%	
158 Net Plant Carrying Charge without Depreciation, Return	n, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4227%	2.3197%	0.10%	
Net Plant Carrying Charge Calculation per 100 Basis P	oint increase in ROE					
159 Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	283,154,001	272,617,473		3.86%
160 Increased Return and Taxes		Attachment 4	446,919,181	434,413,088	12,506,093	2.88%
Net Revenue Requirement per 100 Basis Point increas	e in ROE	(Line 159 + Line 160)	730,073,182	707,030,561	23,042,621	3.26%
162 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,015,170,814	5,949,050,166		1.11%
 Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE 		(Line 161 / Line 162)	12.1372%	11.8848%		
164 Net Plant Carrying Charge per 100 Basis Point in ROE	without Depreciation	(Line 161 - Line 76) / Line 162	9.8526%	9.6219%)	
165 Net Revenue Requirement		(Line 153)	519,011,901	511,289,793		1.51%
166 Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167 Transmission Incentive Credit		Attachment 7	5,371,880	5,291,836		1.51%
168 Interest on Network Upgrade Facilities		Attachment 5	5,813,346	4,690,561	1,122,785	23.94%
169 Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	530,197,128	521,272,190	8,924,938	1.71%
Network Service Rate						
170 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,292	14,036		1.82%
171 Rate (\$/MW-year)		(Line 169 / 170)	37,098	37,139	(41)	-0.11%
172 Network Service Rate (\$/MW-year)		(Line 171)	37,098	37,139	(41)	-0.11%

2023 Projection

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
Shaded cens are inputs	Notes	Reference (FERG Form Treference, attachment, or instruction)	Projection

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 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 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
- (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
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

2022 Projection (as-filed)

2021 Form 1 data	Absolute change	Percent change
2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$665,748,799
	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	\$6,199,584 <u>\$140,537,314</u> \$146,736,897
5	Interest on Network Upgrades	Attachment 5	\$5,813,346
6	Transmission Incentive Credit	Attachment 7	\$5,371,880
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$530,197,128
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,292
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.098490
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.091541
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.713433
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142687
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.101919
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.92
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,711,177,577)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		· · · · · · · · · · · · · · · ·	100.0000%	29.8916%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,368,539	(11,431,280)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				A	ttachment 1a input>	(815,180,464)

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 ADIT	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benef	its						
	15.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220 72	0.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
	20.182 LTIP - non current	6,376,812	0	0	0		Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324 72	0.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 72	10.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 72	0.300 Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most 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 50	15.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733	periods or upon termination.
287373 91	0.580 Wasatch workers comp reserve	546.673				E40.070	Accrued liability for the expected claims related to workers compensation previously held by
	U.380 Wasatch Workers comp reserve 10.150 FAS 112 Book Reserve - Post Employee Benefits	5.397.392	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	10.820 FAS 158 SERP Liability	13.200.090	13.200.090	0	•	3,331,332	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivat		10,200,030	10,200,030		•		Total dupplemental Exceditive Neuronicity I am (OETA) obligations, as required by 1 Ao 150.
	5.839 NonCurr Liab - Frozen MTM	8.961.246	8.961.246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabi		7,531,510	-151,-10		-		
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045 61	0.155 RL - WA - Plant Closure Costs	333,329	333,329	0	0	0	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047 61	0.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
287048 70	15.425 RL - Bridger Accelerated Depreciation - WA	626.813	626.813	0			costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
207040 70	5.425 RL - Bridger Accelerated Depreciation - WA	020,013	020,013	U	U	U	Jim Bridger Plant pursuant to Docket UE-191024. Regulatory liability established to record the giveback of excess funds collected from California
287049 70	5.352 RL - Klamath Dams Removal - CA	64.244	64,244	0	0		customers for Klamath River Dams Removal.
201043 10	0.002 TE - Maniatri Danio Monovai - OA	04,244	04,244		•		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 70	05.340 RL - Income Tax Deferral - CA	693,274	693,274	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 Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053 70	15.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	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
007055 70		0.404.450					rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055 70	15.344 RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	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
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056 70	15.345 RL - Income Tax Deferral - WY	201.039	201.039	0	0		and reduced the federal income tax rate from 35% to 21%.
207030 70	0.040 TE-Income Tax Belefial - WT	201,000	201,000	•	•		Regulatory liability established to record the deferral of protected property related EDIT
287061 70	15.346 RL - Protected PP&E EDIT Amortization - CA	488.095	488.095	0	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 70	5.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	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	15.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
007004	S 040 DL Destroyed DD05 EDIT Association LIT	E 000 057	E 000 057				Regulatory liability established to record the deferral of protected property related EDIT
287064 70	15.349 RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
287065 70	15.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
007000	S 054 DI Destroted DD05 EDIT Association MAY	0.400.000	0.400.000				Regulatory liability established to record the deferral of protected property related EDIT
287066 70	15.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.

Part 1957 1.							
Part 1968 1969	287111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0 0 3	15% to 21%.
Part 1968 Part	297112	705 200 DI Protocted DDRE EDIT ID	20.402.094	20 402 094	0	F	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded is a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
2011 1942 P. Packed PFE DF ON 20 20 20 20 20 20 20 2	20/112	703.200 NE - Florected FFRE EDIT - ID	20,492,904	20,492,904	0	F	Regulatory liability established to defer Oregon's portion of protected property related EDIT
1972 1982 R Process 1982 R P	287113	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0 0 3	5% to 21%.
Property Set Prop	287114	705 290 RI - Protected PP&F FDIT - WA	20.945.893	20 945 893	0	r	ecorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
2011 775.99 R.						F	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
19.10 19.0	287115	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0 0 3	15% to 21%.
Processor PRESENCE 19-25	287116	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	a	is a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
1995 1996							
1971 1972 1972 1972 1973	287121	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0 0 3 F	15% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
Page	287124	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0 0 E	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate rom 35% to 21%.
15.217 15.24 15.24 15.25 15.						F	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT ecorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
19.00 19.0	287125	705.297 RL - Non Protected PP&E EDIT- WY		8,877,468	0	0 0 3 F	15% to 21%. Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
19.20 1.	287173	415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	0 0 in	ncremental decommissioning pursuant to Docket UE-191024
2017 2017	287174	705.410 RL - Cholla Decommissioning - CA	(12,328)		0	0	
Postable Processing Proce	287176	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0 F	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
18.100 1	287177	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0 O F	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
\$27.00 \$2.	287178	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	
2011 10 12 R Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 Mrs Home Tax Property Fordinary - Home Tax Property Fordinary	287184	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0 0 6	entities, to be used to fund programs that benefit Oregon customers.
2011 10 10 10 10 10 10 1	287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0 0	other deferred items that do not have current provision impacts.
27191 70.200 R. No-Property CDIT CA 98.800 98.800 0 0 0 0 0 0 0 0 0	287190	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0		
27719 705.200 R. Non-Propenty EDIT - CA 98.601 9.001						F	Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 706.284 RL - Nun-Property EDIT - WA	287191	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0 0 ii	n the income tax rate.
207196 202.079 R FAS 198 Pool Retirement 6,465,400 0 0 0 0 0 0 0 0 0	287195	705 284 RI - Non-Property EDIT - WA	260 950	260 950	0	_ r	on-property accumulated deferred income taxes allocable to Washington resulting from the
287200 705.287		· •			0	F	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
1					0	0 0 F	Regulatory liability with respect to the Washington decoupling mechanism.
Regulatory Lubilly established to record Energy Savings Assistance (ESA) - CA						i	n the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
16,224 16,244 1	287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
Regulatory Liability established per Order No. 15-080 in Dockset ELECt go or The active Let go or	287209	705.266 RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0 0 0	ESA collections from California offset by ESA program expenditures incurred) in a regulatory ability balancing account for California.
September 1673,798 1673,798 1673,798 1673,798 0							
Regulatory (InDitty established as a balancing account for a pass-through benefit to Idaho outsuffering customers receive acredit to their bill.	287212	705 245 PL - OR Direct Access 5 Vr Ont out	1 673 708	1 673 708	0		
287213 425.381 R. P. P. P. Balance Act - ID	201212	103.240 RE - ON BIROCEPIOCOSS & 11 Opt out	1,070,730	1,073,730			
difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan related costs were disallowed in Washington, therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.	287213	425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0 0	ustomers from BPA (Bonneville Power Administration) under the Northwest Power Act where ualifying customers receive a credit to their bill.
287225 605.103 ARC/Regulatory Difference - Trojan - WA							
287227 705.531 RL - VIX Solar Feed-in Tariff - NC 3,026,841 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 0 Regulatory Difference - Troign - WA 15,026 0 0 0 0 0 0 0 0 0						a	occount is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287227 705.531 RL - UT Solar Feed-in Tariff - NC 3.026,841 3.026,841 0 0 0 Regulatory liability established to record UT solar Feed in Tariff NC Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Crean Power Po	287225	605.103 ARO/Regulatory Difference - Trojan - WA	15.026	15.026	0		
287231 705.519 RL - WA Def NPC - Noncurrent 680,043 680,043 0 0 (PCAM) deferrals. 880,043 0 0 0 (PCAM) deferrals. 880,04 0 0 0 (PCAM) deferrals. 880,04 0 0 0 (PCAM) deferrals. 880,04	287227	705.531 RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0 0 F	Regulatory liability established to record UT solar Feed in Tariff.
287233 705.515 RL - OR Def NPC - Noncurrent 1,952.262 1,952.262 0 0 0 setablished to record the Oregon 20.71 FERC Refund. 287237 705.510 RL - CA Def NPC - Noncurrent 574.598 574.598 0 0 0 deterrals. 287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.653 1,525.653 0 0 0 dedicated and the set of the properties of California preenhouse as pollution emission of California pr	287231	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0 0 (PCAM) deferrals.
287233 705.515 RL - OR Def NPC - Noncurrent 1,952,262 1,952,262 0 0 0 established to record the Circlomia Energy Cost Adjustment Clause (ECAC)						a	and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Gelerals. 287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Regulatory assets result in a credit balance instead of a debit balance, or vice of versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of a discovered process. 287262 100.100 RL ITC 141,964 141,964 0 0 0 Regulatory liability established for ecord the deferral of the Pryor Mountain renewable energy or received by the Company. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Recurrence between REC revenue included in rates and Recurrence and received by the Company.	287233	705.515 RL - OR Def NPC - Noncurrent			0	0 0 6	established to record the Oregon 2017 FERC Refund.
287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Uversa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Begulatory liability established to record purchase of California greenhouse gas pollution emission of Dallowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 credits revenue that will be given back to Washington customers. 287262 100.100 RL TC 11,964 141,964 0 0 0 0 credits revenue that will be given back to Washington customers. 287278 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 0 depreciation. 287271 705.336 RL - Sale of REC - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference betw	287235	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	0 0 0	leferrals.
28728 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 credits revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 credits revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to tra	287237	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0 0 0	he balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 certifies revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 0 certifies revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to record the deferral of the Pryor Mountains renewable energy or certification and control 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 or depreciation. Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax or depreciation. Regulatory liability stablished to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included					0	F	Regulatory liability established to record purchase of California greenhouse gas pollution emission
287262 100.100 RL ITC 141.964 141.964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						F	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287288 415.706 RL - 50% Bonus Tax Depreciation - WY 84.697 84.697 0 0 depreciation - WO depreciation - WO depreciation - WO depreciation - WO depreciation - Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. 84.697 84.697 0 0 depreciation - Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. 84.697 84.697 0 0 depreciation - WO depreciat					0		
287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 84,697 0 0 0 depreciation. Regulatory Liability established to track the difference between REC revenue included in rates and 0 Utah'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 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC r					0	0 0 F	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Utah'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	287268	415.706 RL - 50% Bonus Tax Depreciation - WY			0	0 0 0	lepreciation.
	287271	705.336 RL - Sale of RECs - UT	325,872	325,872	0	0 0 μ	Itah's allocation of the actual REC revenue received by the Company.
	287272	705.337 RL - Sale of RECs - WY	108,478	108,478	0		

007074 705 004 DI 0-I6DEOOD	105.801	105.801	Ó			Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	U		(Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
						the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284 610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	((versa.
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	(0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	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	17,231,816	17,231,816	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	205.301	205,301	0			qualifying customers receive a credit to their bill.
Edition From the Regulation of Front State of St						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	867,977	867,977	0	()	
287390 610.141 RL - WA Rate Refunds	700.026	700,026	•			Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287390 610.141 KL - WA Rate Retunds	700,026	700,026	0)	Regulatory liability established to record the effects of changes in fair value of certain derivative
						instruments entered into to hedge the Company's future retail resource requirements.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	() (
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201410 705.241 KL- Alternative Rate for Energy Program - CARE - CA	155,900	155,906	<u> </u>		,	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	1,272,061	1,272,061	0	()	Plant that are in excess of those approved for recovery by regulatory authorities.
007445 040 440 Ph HT Have Franch Felica	336.911	336.911	•			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	330,911	336,911	0)	Lifeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	(Income Energy Assistance Program.
						Regulatory liability established to record revenues received from customers participating in the
207472 705 270 DI Dive Clay Decarem OD	FF0 007	FF0 007				company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	0) (Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	0	() (energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33,026	33,026	0			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201413 103.212 NE - Dide Sky Frogram Ch	33,020	33,020	0		,	Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	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
287477 705.274 RL - Blue Sky Program ID	36.773	36,773	0			energy certificates.
20	04,1.0					Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	0	() (Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0			due to the implementation of new rates on January 1, 2014.
State Carryforwards						
287280 DTA State Charitable Contribution Limitation	187,893	187,893	0	(Charitable contribution carryforward for state income tax purposes.
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	187,893 66,976,846	187,893 66,976,846	0	(State net operating loss carryforward for income tax purposes.
287/280 DTA State Charitable Contribution Limitation 287431 DTA Net Operating Loss Carrylorward-State 287449 DTA Federal Detriment of State NOL			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
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits	66,976,846 (14,104,595) 584,208	66,976,846 (14,104,595) 584,208	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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	66,976,846 (14,104,595) 584,208 331,353	66,976,846 (14,104,595) 584,208 331,353	0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	66,976,846 (14,104,595) 584,208 331,353 75,465	66,976,846 (14,104,595) 584,208 331,353 75,465	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Ocegon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287499 DTA Idaho TIC Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353		(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA C AMT Credit Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Ocegon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Progno BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287498 DTA Colorado Tax Credit Carryforward 287281 DTA Co AMT Credit Carryforward Loss Contingencies Description	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA Spot 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gian 287499 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho TIC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 105.400 287339 105.400 75 43 ARO Liability	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Oregon BETC Credits 287371 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287497 DTA Idaho ITC Carryforward 287699 DTA Colorado Tax Credit Carryforward 287281 DTA Ca AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 2874949 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis 8Asset Retirement Obligations 8287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddano state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho TIC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 105.400 287339 105.400 75 43 ARO Liability	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Sook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287493 DTA Idaho ITC Carryforward 287283 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 287341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 2874949 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis 8Asset Retirement Obligations 8287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddhos state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	66,976,846 (14,104,595) (58,4208 331,533 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287493 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies Amage Contingencies 37341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	66,976,846 (14,104,595) (58,4208 331,533 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287493 DTA Golorado Tax Credit Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Conttingencies 8 78741/2879710.530/415.8 Inluvires & Damages Accrual - Cash Basis Assat Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287110 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	66,976,846 (14,104,595) (58,4208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Correction 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81lnjuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability pestablished 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
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Golorado Tax Credit Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 487341/2879710.5304/15.8 Hitupires & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease)	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763)	66,976,846 (14,104,595) (58,4208 331,533 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Dock tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Correction 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81lnjuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Dock tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential calaris. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruad for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal receivable due from joint owners.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA ETC Purchased Gain 287493 DTA Call Chartyforward 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287109 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,881	0	(State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 342. Accrued liability pestablished to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287494 DTA BETC Purchased Gain 2872949 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies STAMPS CONTINUES & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287110 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287215 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	66,976,846 (14,104,595), 584,208 331,553 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763), 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Dock tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. California state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA ETC Purchased Gain 287493 DTA Call Chartyforward 287299 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287109 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,881	0			State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287494 DTA BETC Purchased Gain 2872949 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies STAMPS CONTINUES & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287110 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287215 910.245 Contra Receivable Joint Owners	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	66,976,846 (14,104,595), 584,208 331,553 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763), 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability pestablished to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287498 DTA Colorado Tax Credit Carryforward 287289 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 8 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec 287219 715.810 Chehalis Mitigation Obligation	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,783) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies Loss Contingencies 87341/2879710.530415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obiligations 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obiligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized	66,976,846 (14,104,595) 584,208 331,333 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464	66,976,846 (14,104,595) 584,208 331,553 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward.
287437 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287498 DTA Cladra Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Conitact Obligation <	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability or estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Chehalis plant not currently deductible for income tax purposes. Reserve against receivable due from joint owners.
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Credit Carryforward 287289 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec<	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability crestimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Gregon BETC Credits 287491 DTA BETC Purchased Gain 287492 DTA BETC Purchased Gain 287293 DTA Carryforward 287299 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec <td< td=""><td>66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715</td><td>66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715</td><td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td></td><td></td><td> State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. </td></td<>	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward.
287449 DTA Net Operating Loss Carryforward-State 287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Gredits 287492 DTA BETC Purchased Gain 287493 DTA Calor Credit Carryforward 287289 DTA Colorado Tax Credit Carryforward 287280 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287393 287393 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287100 Valuation Allowance for State Credit DTA 287119 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287215 910.936 Realized G/L Trading Sec<	66,976,846 (14,104,595) 584,206 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	66,976,846 (14,104,595) 584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward. Book-tax difference related to the Gasin on purchased Business Energy Tax Credits. Iddno state income tax credit carryforward. Colorado state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability crestimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures

					Regulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(4.641)	(4.641)	0	r	or recovered in excess of insurance claims incurred.
Edizon Too. 102 Troy Ediz With Topolty Indutation Trooping	(1,011)	(1,011)	· ·		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0		0 in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0		n Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287/258 705.454 Reg Liab - 01 Property Insurance Reserve	431,027	431,027	U		Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	207 200			
287259 705.455 RL - Property Insurance Reserve - WY	227,300	227,366	U	<u> </u>	0 recovered in excess of insurance claims incurred.
COTOTO NA LI AN COTO	(0.740.055)	(0.740.055)			Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	<u> </u>	0 expiration.
				_	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	262,450	262,450	0	0	0 enhancement.
					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	532,974	532,974	0	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	137,567	137,567	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	561,449	0	561,449	C	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	4,608,428	4,608,428	0	C	
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	C	Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	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	5,361,820	5,361,820	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	4,081,653	4,081,653	0	C	0 settlement obligations.
					Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	15,274	15,274	0	C	0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406.016	406.016	0	C	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	571.190	571.190	0	C	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3.660.987	3,660,987	0	(Accrued liability for royalty payments to the Mineral Management Service on coal production.
					Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
					a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	2.065.766	0	0	0	2,065,766 Mine to the Hunter plant.
	2,000,100	•	· ·		Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670.527	670.527	0	0	0 taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	0	Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11.973)	0	Ö	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71.819	71.819	0	0	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2.588)	(2.588)	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	Č	0
Subtotal - p234	701,421,321	673.062.464	561,449		27.797.408
Less FASB 109 Above if not separately removed	(61.344.095)	(61.344.095)	001,443	0	2,7,0,0
Less FASB 106 Above if not separately removed	2.065.766	(51,044,030)	0	0	2.065.766
Total	760,699,650	734,406,559	561.449		25.731.642
1.000	700,039,030	754,400,009	301,443		1 20,70 (30)2

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

- 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

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

C Gas, Prod, Dist Or Other Related В D Ε G Total Transmission Plant Labor Related Justification Related Related Account 281 Electric: (143,583,856) 287960 ---- Accelerated Pollution Control Facilities Depreciation (143,583,856 Depreciation on pollution control facilities. Rounding Subtotal - p275
Less FASB 109 Above if not separately removed (143,583,856) (143,583,856) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total (143,583,856) (143,583,856) 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
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

C Gas, Prod, E F G

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282	2			Related	Related	Related	Related	
287605			(111.999)	(111.999)				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)	U	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 A	Adjustment	(4,138,516)	(4,138,516)	0	0	0	
007700								Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 287610	610.101 Amortization NOPAs 99-00 RAR 105.403 Asset Retirement Obligation		(30.835.148)	(30,835,148)	0	0		licensing of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs		211,963,420	211,963,420	0	0	Č	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 287605	105.143 Basis Intangible Difference 105.120 Book Depreciation		(110,631)	3 151 269 034	0	(110,631)		related to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss		13,841,533	13,841,533	0	0		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
								Book-tax basis difference related to test energy revenues which are received/earned for power
287605 287605	105.146 Capitalization of Test Energy 105.137 Capitalized Depreciation		5,627,948 (24,282,107)	5,627,948 (24,282,107)	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	105.100 Capitalized labor and benefit costs		24,979,766	24,979,766	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsi		1,565,135	1,565,135	0	0	C	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed A		0	806,855,823	(806,855,823)	0	(00.045.405.	PowerTax Report #257: Transmission Book Allocation Group.
287605 287605	Direct Assignment: Intangible Fixed Asset	els s	0	33,645,425 116,484,291	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group. PowerTax Report #257: General Book Allocation Group.
207000	Bridge ricologismont. Contrar ricologista						(110,101,201	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153 Contract Liability Basis Adj - Chehalis		(57,751)	(57,751)	0	0	(tax purposes.
287605 287605	105.151 Contract Liability Basis Adj - Eagle Moun 105.130 Contribution in Aid of Construction	ntain	(15,024) 332,638,465	(15,024) 332 638 465	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 Contribution in Aid of Constituction		332,030,403	332,030,403	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 287224	105.175 Cost of Removal 145.030 CWIP Reserve		(248,847,482)	(248,847,482) 1,611,162	0	0	(Reserve established for inactive projects included in CWIP.
201224	145.030 CWIP Reserve		1,011,102	1,011,102	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
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141 Debt AFUDC		(189,606,230)	(189,606,230)	0	0	C	Interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117 Effects of Ratemaking - Fixed Assets Fe	d only - PMI	(1.953.665)	(1.953.665)	0	0		balances for PMI's portion of Bridger Coal Company's fixed assets.
201001	100.117 Effects of Naternaking - 1 Ixed Assets 1 c	d Offity - 1 Wil	(1,555,665)	(1,300,000)	•			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 Flo	owthrough	(46,629,188)	(46,629,188)	0	0	0	taxable income as compared to book income.
								taxable income as compared to book income Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139 Equity AFUDC		(134,198,080)	(134,198,080)	0	0	C	interest on debt.
007000	105.010 11 1 1 1 1 1 1 1 1 1			(0.045.055)				PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 287605	425.310 Hydro Relicensing Obligation 105.125 Tax Depreciation		(3,045,255) (5,364,730,483)	(3,045,255) (5,364,730,483)	0	0		North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605	105.152 Tax Fixed Asset Gain/Loss		(93,273,943)	(93,273,943)	0	0	C	book-tax difference related to the disposition of capital assets.
								Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 287605	105.129 Fixed Assets - State Modifications 105.131 Idaho Disallowed Loss		16,721,417 513,632	513 632	0	16,721,417		primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
201003	103.131 Idano Disanowed Loss		313,032	313,032	U	0		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	C	in the period paid and incurred for income tax purposes.
287929	105.460 Non-ARO Removal Costs		(269,264,827)	(269,264,827)	0	0	(Regulatory liability related to removal costs.
286605	105.136 PP&E FIN 48 Balances		(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
			(220)2.27	(000)0.07	_			Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
007005	000 040		(7.740.040)	(7.740.040)	0			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)	U	U		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
286914	415.525 RA - Lease Depreciation - Timing Differe	ence	(342,036)	(342,036)	0	0	(the lease payment less accrued lease interest. 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		(303,919)	(303,919)	0	0	(
287605	105.160 Reclass to §1031 & 1033 Exchange Nor	malization Adi - General Fixed Assets	3,961,866	0	0	0	3 961 866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
20.000		Tay Contrart Mod Pladeta		U	U	0	0,001,000	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160 Reclass to §1031 &1033 Exchange Norm	nalization Adj - Transmission	176,650	0	176,650	0	C	income tax normalization rules.
287605	105.131 Reclass to Pollution Control Facilities De	enreciation	143,583,856	143,583,856	0	0		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
201003	100.101 Neciass to Foliation Control Facilities De	prediation	140,000,000	140,000,000	U	U		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		24,168,945	24,168,945	0	0	(depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
								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		(497,930,703)	(497,930,703)	0	0		
007001	445.000 DI Obresis D		/200.05	(000 0-11				Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221	415.933 RL - Steam Decommissioning - ID		(298,254)	(298,254)	0	0	C	associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222	415.934 RL - Steam Decommissioning - UT		4,192,908	4,192,908	0	0	0	associated with steam assets.
								Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223	415.935 RL - Steam Decommissioning - WY		696,887	696,887	0	0	(associated with steam assets. Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122 RL - Effects of Ratemaking - Fixed Asset	ts - PMI Fed Only	1,953,665	1,953,665	0	0		PMI's portion of Bridger Coal Company fixed assets
			.,,000	.,,,000	•	•		

						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 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	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	269,264,827	269,264,827	0	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)	(2,715,908)	(2,715,908)	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	(41,832)	(41,832)	0	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	94,152	94,152	0	0		book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

- 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

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 0 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity 0 Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245.317	245.317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1.054.156)	(1.054.156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
	,	, ,				Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at 0 accelerating transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at 0 accelerating transportation electrification in Washington.
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community O Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0		Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the 0 Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(197,233)	(197,233)	0	0		Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0		Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

					Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0 amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0 Regulatory asset account established to record the difference between the amount of Oregon
OCCOOL ALEGEE DA OLIO Allesados OA Nosassant	(747.004)	(747.004)		0	Regulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	U	U	0 emission allowances. Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0 EM-21.
				_	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Docket UM 2138. Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96.413)	0	0	0 customers through California rates.
257070 TIG. 101 TO BOIGHOU INTERVALID THE HAND ON	(00,110)	(00,110)		•	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0 sustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	U	U	(PCAM) deferrals. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
					Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	n request for proposal for new generation. Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
201001 110.001 101 Entirollional Good 1111	7 10,010	7 10,010			Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0 deferrals.
00000	(0.504.000)	(0.504.000)			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	U	U	deferrals. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0 sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
					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	(51,023,353)	(51,023,353)	0	0	0
*	, , , , , , , , , , , , , , , , , , , ,				Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
287640 415 680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)		0	Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	U	U	0 customers through Oregon rates. Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	0 retirement 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	(697,297)	(697,297)	0	0	o issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
201730 320.270 RA - FAS 130 Perision Liability	(67,545,651)	(67,343,031)	U	U	Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	Denefits liability.
,					Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0 deferrals.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	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	85,990	00,990	U	U	0 request for proposal for new generation. Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	-	 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID 287843 415.413 Contra RA - Deer Creek Abandonment - OR	704,078 1.984.599	704,078 1,984,599	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR 287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
					Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	11.404.387	11 404 387	_		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
201045 415.424 COIIIII RM - Deel Creek ADMIIIONMENT	11,404,387	11,404,387	0	0	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	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
The state of the s	1,100,400	1,100,400			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.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
007004 445.057 DA Dafe	(450,000)	(450 000)			regulatory order.
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0 regulatory order.
					Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	program (Oregon House Bill 3039).
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11.018)	(11.018)	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
	(0,001,240)	(0,001,240)			Regulatory asset related to indeer mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	 included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
207007 425 400 DA Klameth Hudroelectric Delices des Control LIT	(4.040.400)	(4.040.400)			Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs the
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
' *	,,	,			Regulatory asset established to record Wyoming's share of liquidating damages on outages at
007000 HE 070 BA H H H E					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program	(16,840)	(16,840) (472,366)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
201300 410.000 IVA - UT Subscriber Solar Program	(472,300)	(412,300)	U	U	Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifyin
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
207911 415.099 KA - BMA Balancing Account - UK	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.

287917 705,451 RL - Property Insurance Reserve - OR	(5.705.317)	(5,705,317)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
201911 103.431 KL * Property Insurance Neserve * OK	(3,703,317)	(3,703,317)	U			Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	C	
						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
007007 400 440 DA CalcalTO Dada Adhasharat Casa Ha	(00.005)	(00.005)	•			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 287935 415.936 RA - Carbon Plant Decomm/Inventory	(99,085)	(99,085)	<u> </u>	U		for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
207935 413.936 RA - Carbon Plant Decomminiventory	(309,309)	(309,309)	U	U		Regulatory asset established to record the deterral of Carbon Plants while on and sales proceeds of Regulatory asset established to record the balancing account activity 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	2,670,717	2,670,717	0	0	C	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(3.361.531)	(3.361.531)	0	0		inclass of miscellaneous regulatory assessifiabilities that have implied to debiticle dit balances.
287960 415.855 RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	(Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
						SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0		,	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
201911 413.000 RA - NORGUITERIL RECIASS - Other	(00,990)	(05,990)	U	U		in a credit balance. 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 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	C	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	(1,032,837)	(1,032,837)	0	0	(due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
20000	// /00 000	// /00 000				authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	U	C	Docket 20-035-04. Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(92,132)	(92.132)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
201000 110.010 101 110.0100 0.000 110.0100 01	(11,010)	(11,010)				Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0		parks to direct utility service.
FERC 283 - Other	(33,420)	(55,420)	0	•		,
. 1.10 1.00						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)	C	is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(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	(418,623)	(418,623)	0	0	(the east side repowered wind facilities.
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0		,	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
200919 210.170 Prepaid - PSA Odivi - West	(09,425)	(69,425)	U	U		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	(financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	Ċ	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
		, , ,				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	(96,044)	(96,044)	0	0	C	escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	(Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(615.614)	(615.614)	0	0		acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
201001 420.000 Hoffilistori Gwap	(010,014)	(013,014)	U	0		amortized over the remaining life of the plant. Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352.188)	(352,188)	0	0		over a period of 12 months or less.
	(222,100)	(222,100)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	C	months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	(over a period of 12 months or less.
22722	(70.000)	(70.000)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	(5,295,232)		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes. Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0			purposes.
201110 120.205 Trapper Willing Stock basis	(944,320)	(944,320)	U	U		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	(582,461)	0	0	0	(582,461)	earnings
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0		· ·	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0			Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	0	0			To record unrealized gains/losses from the long term incentive plan.
Rounding	(16)	(16)	0		0 ECA 947	
Subtotal - p277 Less FASB 109 Above if not separately removed	(382,542,004)	(374,419,825)	0		564,847	
Less FASB 105 Above if not separately removed Less FASB 106 Above if not separately removed	(39,005)	(99,065)	0		0	
Total	(382,442,919)	(374,320,740)	0		564.847	
1 - 1 - 1	(002, 112,010)	(07.1,020,740)		(0,007,020)	554,047	U

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

PacifiCorp

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

End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

			G	as, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.8916%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,557,977	(12,703,445)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	E)				· · ·	(845,027,971)
9	Beginning of Year Total (Attachment 1)				(806,117,724)	2,368,539	(11,431,280)	(815,180,464)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up			· [(845,027,971)

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 AD	IT-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 190							
Employee Be	nefits						
287414	505.700 Accrued Retention Bonus	6,635	6,635	0			Accrual to record retention bonuses given to various company employees.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0		0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
							Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300	920.182 LTIP - non current	5,829,033	0	0		0 5,829,033	employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	1,632,223	0	0		0 1,632,223	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	745,746	0	0		0 745,746	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	350,424	350,424	0		0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most 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)	7,149,433	0	0		0 7,149,433	periods or upon termination.
007070	210 700 111 111	=					Accrued liability for the expected claims related to workers compensation previously held by
287373 287399	910.580 Wasatch workers comp reserve 920.150 FAS 112 Book Reserve - Post Employee Benefits	514,360 4,607,239	0	0			Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	720.820 FAS 158 SERP Liability	10.232,239	10.232.239	0			Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv		10,232,239	10,232,235	U		0	Total Supplemental Executive Retirement Plant (SERP) obligations, as required by PAS 156.
	415.839 NonCurr Liab - Frozen MTM	4.502.857	4.502.857	0		0	Non-current liability for frozen mark to market derivatives.
Regulatory Li		0	1,002,001	·			Tron caron habity for nozon man to manor domaine.
	715.295 RL - OR Fly Ash	417,972	417,972	0		0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0		0	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0		0 (delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
007040	TOTAL CO. T. C.	4.050.005	4 000 000				costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0		0	Jim Bridger Plant pursuant to Docket UE-191024. Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64.186	64,186	0		0	customers for Klamath River Dams Removal.
201043	100.002 INC - Mariati Danis McHovai - OA	04,100	04,100	U		,	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	75,301	75,301	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 Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	1,845,450	1,845,450	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 Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	367,660	367,660	0		0	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	201,484	201,484	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	1,041,545	1,041,545	0		0	amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0			Regulatory liability established to record the deferral of protected property related EDIT
20/003	705.346 RL - Flotected FF&E EDIT Amortization - OK	439	439	U		U	amortization for return to Oregon 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	2,355,102	2,355,102	0		0	amortization for return to Washington customers pursuant to regulatory order.
207003	10.000 NE 110000011 GE EDIT ATTORIZATION - TYA	2,000,102	2,000,102	U		,	Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	5.081.162	5.081.162	0		0	amortization for return to Wyoming customers pursuant to regulatory order.
20.000	The state of the contraction of	0,007,102	0,001,102	•		1	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	7,661,975	7,661,975	0		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	19,580,989	19,580,989	0		0	21%.

287113 705.289 RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	18.900.318	18.900.318	0	0		Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	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 Utah's portion of protected property related EDIT recorded
287116 705.292 RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121 705.294 RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0		Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						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	3,866,570	3,866,570	0	0	0	from 35% to 21%. Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0		Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174 705.410 RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - ID 287176 705.412 RL - Cholla Decommissioning - OR	597,559 1,959,793	597,559 1,959,793	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0		Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	60,217	60,217	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184 705.605 RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188 100.121 RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current 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	570,964	570,964	0	0	0	PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the
287191 705.280 RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 705.284 RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0		expenses.
287200 705.267 RL - WA Decoupling Mechanism	870,750	870,750	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206 415.710 RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1 281 911	1,281,911	0	0		Regulatory Liability established per Order No. 15-060 in Docket IUE267, 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.
201212 100:240 KL = OK Dilled Access 3 11 Opt out	1,201,911	1,201,911	0	0		Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
						account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	below-the-line.
287227 705.531 RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0	0	U	Regulatory liability established to record UT Solar Feed in Tariff. Regulatory liability established to record the Washington Power Cost Adjustment Mechanism
287231 705.519 RL - WA Def NPC - Noncurrent	0	0	0	0		(PCAM) deferrals. Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287233 705.515 RL - OR Def NPC - Noncurrent	988,952	988,952	0	0		and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent	489,490	489 490	0	0		Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238 705.420 RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	0		Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252 705.263 RL - Sale of REC - WA	29 263	29.263	0	0		Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262 100.100 RL ITC	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271 705.336 RL - Sale of RECs - UT	256,208	256,208	0	0		Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272 705.337 RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284 610.147 Reg Liability-Other - Balance Reclass	4.938.533	4.938.533	0	0		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287299 705.265 RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	0	versa. Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	16.973.155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389 610.145 RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390 610.141 RL - WA Rate Refunds	172,604	172,604	0	0		Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	66.488.064	66,488,064	0	0		Regulatory liability established to record the effects of changes in fair value of certain derivative
201000 100.110 RE - FAO 100 Delivatives - Unitedlized Gain/Loss	00,488,064	00,488,064	0	U	0	instruments entered into to hedge the Company's future retail resource requirements.

						Doubt and the life to the state of the state
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	(Regulatory liability to record benefits and administrative costs related to the California Alternative 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	1,217,995	1,217,995	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 the balancing account activities for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	269,905	269,905	0	C	0	Lifeline Program.
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)				Regulatory liability established to record the balancing account activities for the Washington Low
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	U		0	Income Energy Assistance Program. 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	401,914	401,914	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	135,758	135,758	0	(energy certificates.
7						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	40,049	40,049				company's Blue Sky renewable energy program, which are then used to purchase renewable
201415 103.212 RL - Blue Sky Program CA	40,049	40,049	U	-	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	1,323,315	1,323,315	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
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0	(energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287478 705.275 RL - Blue Sky Program WY	151,625	151,625				company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,025	151,025	U	 	0 0	energy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	686,276	686,276	0	(due to the implementation of new rates on January 1, 2014.
State Carryforwards	0	000				
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	208,375 67,520,970	208,375 67.520.970	0			Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
207437 DTA Net Operating Loss Carrylorward-State	67,520,970	67,520,970	U			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	(0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	280,134	280,134	0		0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	9,116	9,116	0	0		Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	4,490 18.938.531	4,490 18.938.531	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	127,924	127,924	0			Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	Č	0 0	California state income tax credit carryforward.
Loss Contingencies	0					
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45.033.428	45.033.428				Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
Asset Retirement Obligations	45,033,426	45,033,426	U	-	0	insurance reserve anticipated for potential claims.
28/339 105.400 FAS 143 ARO Liability	79,214,493	79,214,493	0	(0 0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0					
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	C	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
207 To 1 200.201 Inventory Reserve - Cholla Offic4	1,010,091	1,515,591	0		0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASI
287183 425.160 Lease Liability (Operating Lease)	2,811,380	2,811,380	0	(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
287210 505.115 Sales & Use Tax Audits	259,680	259,680	0	i i	0 0	by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments.
287211 425.226 Deferred Revenue - Other	122,447	122,447	0		0 0	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	6,285	6,285	0	C		Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	2,684,486	2,684,486	0			Accrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Obligation	57,751	57,751	0		0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
			0			Regulated environmental remediation costs required at various abandoned/closed mines and othe
287240 605.301 Environmental Liability - Regulation	15,675,911	15,675,911	0		0 0	work sites.
207244 C05 202 Environmental Liability Non Degratation	578.038	578,038				Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	578,038	5/8,038	0		0	other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				in excess of insurance claims incurred.
v / v						Regulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0	(0 0	recovered in excess of insurance claims incurred.
287256 705.452 Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0			Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
201200 100.402 INEG Elab = WWN Floperty Insulance Reserve	(123,709)	(123,709)	U		0	recovered 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	274,582	274,582	0	(0 0	in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	158,050	158,050	0	(0 0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259 705.455 RL - Property Insurance Reserve - WY	230.451	230.451				Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	230,451	230,451	0	0		recovered in excess of insurance claims incurred. Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(22,480,957)	(22,480,957)	0	(expiration.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	242,889	242,889	0	(0 0	enhancement.
287298 205.210 ERC Impairment Reserve	501,567	501,567	0			Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	311,066	311,066	0	7	0 0	emission reduction credit. 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 ov
287337 715.105 MCI F.O.G. Wire Lease	137,558	137,558	0		0	the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 Transmission Service Deposit	891,959	0	891,959			transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
207-000 TOUTO Hariamidalon Octylog Deposit	001,909	- 0	001,909		0	Accrued liability established to reserve for accounts receivable for which collection is not expected
						, and the supported
287340 220.100 Bad Debts Allowance - Cash Basis	4,772,791	4,772,791	0	(0	
287340 220.100 Bad Debts Allowance - Cash Basis 287354 505.150 Miscellaneous Current & Accrued Liability 287370 425.215 Unnared Joint Use Pole Contract Revenue	4,772,791 355,567 890,943	4,772,791 355,567 890,943	0	1	0 0	Miscellaneous accrued liabilities related to PacifiCorp. Accrued liability for prepaid rents on company owned utility poles.

		-					
287391	425.320 N Umpqua Settlement Agreement	5.192.522	5.192.522	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
		7,1.7-1.7-	-,,.	•			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.045.714	4.045.714	0	0		ettlement obligations.
201002	IZC. IZC Bodi Nito Collomont Agreement	1,010,111	1,010,711	•	•		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	7.637	7.637	0	0		e amortized as expenses are incurred.
287415	205,200 M&S Inventory Write-off	365.090	365.090	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	492.602	492.602	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
				0	· ·		
287430	505.125 Accrued Royalties	3,801,851	3,801,851	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						la	third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Mine to the Hunter plant.
							Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	217,246	217,246	0	0	0 t	axable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	10	Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	1 0	Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	10	Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0 1	Ion-current state benefit of interest on uncertain positions.
Rounding		4	4	0	0	0	
Subtotal - p2	234	695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB	109 Above if not separately removed	(63,540,697)	(63,540,697)	0	0	0	
Less FASB	106 Above if not separately removed	1,554,611	0	0	0	1,554,611	
Total		757,770,624	736,400,631	891,959	0	20,478,034	

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

PacifiCorp

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

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	(134,154,543)	(134,154,543)	0)	Depreciation on pollution control facilities.
Rounding	0	0	0	0		0
Subtotal - p275	(134,154,543)	(134,154,543)	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	(134.154.543)	(134.154.543)	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
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

Conodaio 712	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282	32						
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code 0 Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- 0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0		Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0		Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(199.397)	0	0	(199,397)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3.418.397.235	3.418.397.235	0	0		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0	(38,751,230	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,428	PowerTax Report #257: General Book Allocation Group.

								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	tax purposes.
287605		Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105,175	Cost of Removal	(266,976,961)	(266,976,961)				Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
					0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	U	Reserve established for inactive projects included in CWIP. 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	(197,289,865)	(197,289,865)	0	0		interest on debt.
207003	103.141	DEDI AI ODC	(197,209,003)	(197,209,000)	0	U		Deferred tax balance associated with the protected property-related excess deferred income tax
287607	405 447	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1.751.293)	(1.751.293)	•	•		balances for PMI's portion of Bridger Coal Company's fixed assets.
28/60/	105.117	Effects of Ratemaking - Fixed Assets Fed Only - PMI	(1,751,293)	(1,751,293)	U	U	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
								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	(40.955.855)	(40.955.855)	0	0	0	taxable income as compared to book income.
		у у	, .,,,	,				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	(151,587,349)	(151,587,349)	0	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	(2,717,825)	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605		Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
007005	405 400	Florid Assists Otata Madifferentian	40.474.100			40.471.100		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications	18,171,492	100.000	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105 140	Mine Sefety See, 170E Election	(306,514)	(306,514)	^	_		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105.148	Mine Safety Sec. 179E Election Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0		in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs.
201929	100.400	NOTESTING INCIDITATION OF STREET	(250,743,007)	(250,745,007)	U	U	U	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	(383,916)	(383,916)	0	0		be reversed upon audit by the Internal Revenue Service.
200000	100.100	11 de l'IIV 40 Balances	(505,510)	(505,510)		0	•	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
								developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320 210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
207000	020.210	TO CONTRODUCION	(1,110,010)	(1,110,010)		•		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
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	the lease payment less accrued lease interest
		<u> </u>						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	(285,026)	(285,026)	0	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	3,836,493	0	0	U	3,836,493	income tax normalization rules.
287605	105 160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173.241	0		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
20/003	105.160	Reclass to § 103 F& 1033 Exchange Normalization Auj - Transmission	173,241	U	173,241	U		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	134,154,544	134,154,544	0	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	24,826,984	24,826,984	0	0	0	depreciable for income tax purposes.
								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	(540,824,171)	(540,824,171)	0	0	0	
					_	_	_	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	associated with steam assets.
207222	415.034	DI Steem Decommissioning LIT	8.385.815	8.385.815	^			Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	associated with steam assets.
287223	415 035	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
201223	710.300	The Stourn South Introducting - 111	2,050,002	2,050,002	U	U		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	PMI's portion of Bridger Coal Company fixed assets
		vy	.,,	.,,				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	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	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	290,743,067	290,743,067	0	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)	(2,802,471)	(2,802,471)	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
207225	105 100	Can 494a Adjustment - Danais Dadustian	(457.570.000)	(457 570 000)				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 nursoses 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	(60,726)	(60,726)	0	0	0	
201000	100.110	Column o Busio / Injustificial	(00,720)	(00,720)		U		between book basis and tax basis for the solar arravs. Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110,205	Tax Depletion-SRC	56.895	56,895	0	0	0	book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding	v ·	(1)	(1)	0	0	0	
Subtotal - p2	275		(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 1	109 Above if	not separately removed	(196,103,968)	(196,103,968)	0	0	0	
	106 Above it	f not separately removed	0	0	0			
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

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

Schedule ADIT-283 A	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
	I Otal	Related	Related	Related	Related	Justification
Account 283 FERC 283 - Regulatory Assets						
28688 320.287 RA - Pension Settlement - UT	(1.780.769)	(1,780,769)	0			Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred 0 in 2021.
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3.068.440)	(3.068.440)	0	0		Advisory Group pursuant to Docket UE-210414. Regulatory asset established to record the deferral of costs associated with providing bill
	(762,510)	(762,510)	0	0		assistance to Oregon customers due to the COVID-19 pandemic. Regulatory asset established to record the deferral of costs associated with providing bill
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(9,835)	(9,835)	0			assistance to Washington customers due to the COVID-19 pandemic. Regulatory asset established to record funding for qualifying intervenors that are collected from
287647 425.100 RA - Deferred Intervenor Funding Grants - ID 286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0			0 customers through Idaho rates. Regulatory asset established to record Washington's share of major maintenance expense for the
200095 415.755 KA - Wajoi Mailletiance Expense Coistily - WA	(63,636)	(63,636)		0		Colstrip Unit No. 4. Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire
286894 415.261 RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0		0 Mitigation Balancing Account. Regulatory asset established to record the deferral of costs associated with Oregon's portion of the
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0		Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0		Regulatory asset established to account for the book value of undepreciated plant considered no 0 longer used and useful due to wildfire damage.
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0		Regulatory asset established to record the deferral of Oregon revenue requirement associated with 0 the remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185		-	0		Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure 0 Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
	68,301	68,301	0			Contra-regulatory asset established to record a probable disallowance of Washington's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
,			0	0		Contra-regulatory asset established to record a probable disallowance of California's share of the
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797		0	0		0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0		accelerating transportation electrification in Oregon. Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0		Standards. Regulatory asset established to defer operating costs and capital investment to implement and
286944 415.252 RA - Distribution System Plan - OR 286911 415.430 RA - Transportation Electrification Pilot - CA	56.539	, , ,	0	0		operate the Distribution System Plan (DSP). Regulatory asset established to defer costs related to California's pilot programs aimed at
	(194.611)	(194.611)	0	0		accelerating transportation electrification in California. Regulatory asset established to defer costs related to Washington's pilot programs aimed at
286912 415.431 RA - Transportation Electrification Pilot - WA			0	0		accelerating transportation electrification in Washington. Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bi
286941 415.440 RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0		Discount program. Regulatory asset established to defer costs and revenues associated with Oregon's Utility
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0		Community Advisory Group. Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR	(665,617)	(665,617)	0	0		Solar Program. Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0		Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0		Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752		0	0		Cholla U4 Regulatory asset - WA/FERC. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756		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	304,350		0	0		Cholla U4 Regulatory asset - UT. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 415.730 Contra RA - Cholla U4 Closure WY 286928 415.833 RA - Pension Settlement - CA	101,169 (322,239)	101,169 (322,239)	0	0 0		Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0		Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0			Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver 0 of arrearages) to California customers due to the COVID-19 pandemic.
287947 415.843 RA - Arrearage Payments Program - WA	57,533	57,533	0	0		Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver 0 of arrearages) to Washington customers due to the COVID-19 pandemic.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0		0 Regulatory asset account established to record the difference between the amount of Oregon

						Degulatory asset established to record the nurshape of California grouphouse are nellution
287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0			Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936 415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0		0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- FM-21.
						Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	(0	Docket UM 2138.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	1	0	sustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576 430.110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0		0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583 415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0		0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0		0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	U	1		Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	857,976	857,976	0	(0	state of Washington does not allow deferred treatment.
286949 415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
	, , ,	1				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	(0	deferrals.
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
				,		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0		0	sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0		0	Regulatory asset established to record Washington's portion of stock redemption costs. Regulatory asset established to record costs incurred for demand side management which are
287614 430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0		0	amortized according to guidelines established by each state regulatory jurisdiction.
287634 415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)				Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	0	(0	amortized over a ten-year period for state regulatory purposes. Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0		0	customers through Oregon rates.
007040 405 404 DA ADO	(07.404.404)	(07.404.404)	•			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(67,121,491)	(67,121,491)	<u> </u>		0	retirement 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	(588,218)	(588,218)	0		0	issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	(Regulatory asset established to track the recoverable expenses associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	105,422	105,422	0			Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
·						Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	(deferrals.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
·				,		Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(47,911,702)	(47,911,702)	0		0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA 287842 415.412 Contra RA - Deer Creek Abandonment - ID	312,675 469,386	312,675 469,386	0		0 0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0		0 0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0		0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0		0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848 320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0			Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retired
287849 415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0		0 0	medical obligations. Regulatory asset used to record a 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	(0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0		0	disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	(0	Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0			regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0		0	regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0		0	program (Oregon House Bill 3039).
	(00,000,05.0)	(20,000,051)				Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(28,860,351)	(28,860,351) (4,502,857)	<u>0</u>		0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
	(1,002,007)	(1,002,001)				Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0		0	included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	-	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899 415.878 RA - UT Liquidation Damages	(94,658)	(94,658)	0		0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
	1 1 1 1 1					Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903 415.879 RA - Liquidation Damages - N2 - WY	(15.436)	(15 436)	0		0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287906 415.863 RA - UT Subscriber Solar Program	(458,940)	(458,940)	0		0	2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
						Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287911 415.699 RA - BPA Balancing Account - OR	(218,172)	(218,172)	0			customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
The state of the s			U			Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0		0	recovered in excess of insurance claims incurred.
287914 715.721 RA - BPA Balancing Account - WA	(188,755)	(188,755)	0			Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0		0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
						Balancing account to record the deferral of incentive benefits the Company passes on to Idaho
287685 425.380 RA - BPA Balancing Account - ID	(247,799)	(247,799)	0		0	customers and is reimbursed from Bonneville Power Administration (BPA).

						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	(92,925)	(92,925)	0	0		for that difference
287935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0		Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	(Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent 287972 320.285 RA - Post Employment Costs	(2,803,192) 2,452,966	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs. Regulatory asset established as an offset to the increase in post-employment obligations.
201912 320.203 RA - POST EMPIOYMENT COSTS	2,432,900	U	U	U	2,452,900	Regulatory asset established as an offset to the increase in post-employment obligations. 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 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	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	(924,118)	(924,118)	0	0	(due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2.414.548)	(2.414.548)	0	0		Docket 20-035-04.
201300 410.324 TVV - Greatif Belletica Depressation - 01	(2,414,040)	(2,414,040)	•			Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0		parks to direct utility service.
FERC 283 - Other	0	(***/***/				
						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
00000		(40.007.047)				Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		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	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
2007 210.170 Trepaid - Fox Odin - Last	(040,211)	(040,211)		•	`	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.
		•				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	(Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Roque River-Habitat Enhance	(117,268)	(117,268)	0	0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13, 137, 978)	(13.137.978)	0	0		Represents the funded pension asset under FAS 158.
Estado 120.000 1710 total ando a fondent ando	(10,101,010)	(10,101,010)			,	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	(573,401)	(573,401)	0	0	(amortized over the remaining life of the plant.
				_		Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	(over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
201007 210.120 Trepaid Taxes * 01 F 00	(032,700)	(032,700)	U	U		Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0		over a period of 12 months or less.
	, , , ,	1				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	(Book-tax difference associated with the timing of deductibility of property taxes.
				_		Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	(purposes.
						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 pian 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	(221,686)	0	0	0	(221,686	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0		Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(565.331.047)	(557.802.975)	0	(9.414.586)	1.886.514	
Subtotal - p277 Less FASB 109 Above if not separately removed	(565,331,047)	(557,802,975)	0	(9,414,586)	1,886,514	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(92,925)	(92,925)	0	0		
Total	(565,238,122)	(557,710,050)	0	(9.414.586)		
	(000,200,122)	(007,7.10,000)	- U	(0, 1 1 1,000)	1,000,014	

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

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

Summa	ry Table: (Excess) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(327,148,651)	(19,896,010)
Total	(327,148,651)	(19,896,010)
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Deficient Accumulated Deferred Incom			
		Pre-	Post-				
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	
courn. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2	
coun. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3	
count. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18	
courn. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79	
ibtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,18	
her Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,95	
her Regulatory Liabilities	254	(418.440)	(223,047)	(195.393)	- 0	(195,38	
stal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59	
ross-Up				(533,294,193)	(429.272.131)	(104,022,01	
xcess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,61	

Description
FERC Transmission Allocable Excess Deferred Income Tax
Other
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up

The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

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.

-					TARLE 3:	Annual Tracking of	(Excess) / Deficient Acc	umulated Deferred In	ncome Tax						-					
					ission Allocable Excess	Deferred Income T							Formula Rate Inputs			TABLE 4: INFORMATION ONLY "Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account				
					s) / Deficient ADIT (RSG	SM)					rotected		Unamo		"Gross-up a		2.3 or 254, and the ADIT			
	Remaining	Transmission	Remain		eneral	Remaining	Intangi	ole	Remaining	(Excess) / D	leficient ADIT	Annual	(Excess) / De					is recorded in either		.a.
	Regulatory	(344,474,995)	Regulat		96,735)	Regulatory	(1,395,1	76)	Regulatory	(57,2	19,915)	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
# Year	Life	Amort. End. Balance		Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1. 12/31/2018	46.0	(7,488,587) (336,986, (7,488,587) (329,497)			(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542,193,738)	133,307,006
2. 12/31/2019 3. 12/31/2020	46.0 46.0	(7,488,587) (329,497, (7,488,587) (322,009,		(364,575	(5,067,585)	15.9 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	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469,275 119,631,546
4. 12/31/2021	53.2	(6.475.094) (315.534.		(313.337	(4,703,010)	18.5	(75.415)	(1,131,935)	5.0	(13,032,165)	(26 064 329)	(19.896.011)	(347 044 662)	(377,427,210)	24.5866%	32.6024%	(347.044.662)	(113 144 889)	(480,572,139)	119,031,540
5. 12/31/2022	53.2	(6.475,094) (309,059)	146) 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)	24.5868%	32.6024%	(327,148,651)	(106.658.312)	(433.806.963)	106 658 383
6. 12/31/2023	53.2	(6.475.094) (302.583.	(52) 18.5	(313,337	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13.032,164)	(10,002,104)	(19.896.010)	(307.252.641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,030,012)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6.475.094) (296.108)		(313.337	(3,449,662)	18.5	(75.415)	(830,275)		(10,000,100,	0	(6.863.846)	(300,388,795)	(303.820.718)	24.5866%	32.6024%	(300.388.795)	(97.933.957)	(398.322.752)	97.934.022
8. 12/31/2025	53.2	(6.475.094) (289.633.	(64) 18.5	(313.337	(3.136.325)	18.5	(75,415)	(754.860)		0	Ö	(6.863.846)	(293,524,949)	(296.956.872)	24.5866%	32.6024%	(293.524.949)	(95.696.178)	(389,221,127)	95.696.242
9. 12/31/2026	53.2	(6,475,094) (283,158)		(313,337	(2,822,988)	18.5	(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,461
10. 12/31/2027	53.2 53.2	(6,475,094) (276,683,		(313,337	(2,509,651)	18.5	(75,415)	(604,030)		0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(371,017,878)	91,220,682
11. 12/31/2028		(6,475,094) (270,208,	182) 18.5	(313,337	(2,196,314)	18.5	(75,415)	(528,615)		0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)	(88,982,842)	(361,916,253)	88,982,901
12. 12/31/2029 13. 12/31/2030	53.2 53.2	(6,475,094) (263,733,		(313,337	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(266,069,565)	(86,745,064)	(352,814,629)	86,745,122
	53.2	(6,475,094) (257,258,	18.5		(1,569,640)	18.5	(75,415)	(377,785)		0	0	(6,863,846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259,205,719)	(84,507,285)	(343,713,004)	84,507,341
14. 12/31/2031	53.2	(6,475,094) (250,783,	18.5	(313,337	(1,256,303)	18.5	(75,415)	(302,370)		0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)	(82,269,507)	(334,611,380)	82,269,562
15. 12/31/2032 16. 12/31/2033	53.2	(6,475,094) (244,308,	06) 18.5	(313,337	(942,966)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)	(80,031,728)	(325,509,755)	80,031,781
16. 12/31/2033 17. 12/31/2034	53.2 53.2	(6,475,094) (237,833, (6,475,094) (231,357.	112) 18.5 118) 18.5	(313,337	(629,629)	18.5	(75,415)	(151,540)		- 0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)	(77,793,950)	(316,408,131)	77,794,002 75,556,221
17. 12/31/2034 18. 12/31/2035	53.2	(6,475,094) (231,357; (6,475,094) (224,882)	(18) 18.5 (24) 18.5	(313,337	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(298.204.882)	75,556,221 73,318,442
19. 12/31/2036	53.2				(2,955)		(75,415)	(710)		0	0	(6,863,846)		(221,647,110)	24.5866%	32.6024%	(224,886,489)	(71,206,162)		73,318,442
20. 12/31/2037	53.2	(6,475,094) (218,407, (6,475,094) (211,932)		(2,955	- 0	18.5	(710)			- 0	- 0	(6,478,709)	(218,407,730)	(215.170.183)	24.0800%	32.6024%	(211,932,636)	(69.095.126)	(289,613,892)	69.095.172
21. 12/31/2037	53.2 53.2	(6,475,094) (211,932)			0		0	0		0	0	(6,475,094)	(205.457.542)	(208 695 089)	24.5866%	32.6024%	(205.457.542)	(66,095,126)	(281,027,762)	66 984 134
22. 12/31/2039	53.2	(6,475,094) (198,982)			- 0		- 0	0		- 0	0	(6,475,094)	(198.982.448)	(202,219,995)	24.5866%	32.6024%	(198.982.448)	(64.873.054)	(263.855.502)	64.873.097
23. 12/31/2040	53.2	(6.475,094) (192,507,	(54)	- 0	0		- 0	0		0	0	(6,475,094)	(192,507,354)	(195.744.901)	24.5866%	32.6024%	(192,507,354)	(62.762.018)	(255,269,372)	62.762.059
24. 12/31/2041	53.2	(6.475.094) (186.032.	60)	- 0	- 0			0		0	0	(6.475.094)	(186.032.260)	(189,269,807)	24 5866%	32.6024%	(186 032 260)	(60 650 982)	(246.683.242)	60 651 022
25. 12/31/2042	53.2	(6.475.094) (179.557.	66)	- 0	0		0	0		0	0	(6.475.094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179.557.166)	(58.539.945)	(238.097.111)	58 539 984
26. 12/31/2043	53.2	(6.475.094) (173.082)		- 0	0		0	0		0	Ö	(6.475.094)	(173.082.072)	(176.319.619)	24.5866%	32.6024%	(173.082.072)	(56.428.909)	(229.510.981)	56.428.947
27. 12/31/2044	53.2	(6.475.094) (166.606.	78)	- 0	0		0	0		0	0	(6.475.094)	(166,606,978)	(169.844.525)	24.5866%	32.6024%	(166.606.978)	(54.317.873)	(220,924,851)	54.317.909
28. 12/31/2045	53.2 53.2	(6.475.094) (160.131)	184)	0	0		0	0		0	0	(6,475,094)	(160.131.884)	(163.369.431)	24.5866%	32.6024%	(160.131.884)	(52.206.837)	(212.338.721)	52,206,872
29. 12/31/2046	53.2	(6,475,094) (153,656,	90)	0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095,835
30. 12/31/2047	53.2	(6,475,094) (147,181,	96)	0	0		0	0		0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147, 181, 696)	(47,984,765)	(195,166,461)	47,984,797
31. 12/31/2048	53.2	(6,475,094) (140,706)	(02)	0	0		0	0	***	0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(186,580,331)	45,873,760
32. 12/31/2049	53.2	(6,475,094) (134,231,	08)	0	0		0	0		0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43,762,722
33. 12/31/2050	53.2	(6,475,094) (127,756,			0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651,685
34. 12/31/2051	53.2	(6,475,094) (121,281,			0		0	0			0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,647
35. 12/31/2052	53.2	(6,475,094) (114,806,		0	0		0	0		0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,610
36. 12/31/2053	53.2 53.2 53.2	(6,475,094) (108,331,		0	0		0	0		0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)	(35,318,549)	(143,649,681)	35,318,572 33,207,535
37. 12/31/2054 38. 12/31/2055	53.2	(6,475,094) (101,856) (6,475,094) (95,380)		- 0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055 39 12/31/2056	53.2 53.2	(6,475,094) (95,380, (6,475,094) (98,905)			0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498 28,985,480
40. 12/31/2057	53.2	(6,475,094) (82,430,		- 0	0		0	0		- 0	0	(6,475,094)	(82,430,756)	(85.668.303)	24.5866%	32.6024%	(82,430,756)	(26,985,441)	(109.305.161)	28,985,460
41. 12/31/2058	53.2	(6,475,094) (75,955)	62)	- 0	0		- 0	0		0	0	(6,475,094)	(75.955.662)	(79.193.209)	24.5866%	32.6024%	(75.955.662)	(24,763,369)	(100,719,031)	24,763,385
42. 12/31/2059	53.2	(6,475,094) (69,480,	68)		0		0	0		- 0	- 0	(6.475.094)	(69.480.568)	(72,718,115)	24.5866%	32.6024%	(69.480.568)	(22.652.333)	(92,132,901)	22,652,348
43. 12/31/2060	53.2	(6.475.094) (63.005)	74)		- 0			0	***	0	0	(6.475.094)	(63,005,474)	(66.243.021)	24.5866%	32.6024%	(63,005,474)	(20.541.297)	(83,546,771)	20.541.310
44. 12/31/2061	53.2	(6.475.094) (56.530.			0		0	0		- 0	0	(6,475,094)	(56 530 380)	(59.767.927)	24.5866%	32.6024%	(56 530 380)	(18 430 261)	(74 980 641)	18 430 273
45. 12/31/2062	53.2	(6.475.094) (50.055.			0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50.055,286)	(16.319.225)	(66,374,511)	16.319.236
46. 12/31/2063	53.2 53.2	(6.475.094) (43.580.			0		0	0		0	0	(6.475.094)	(43,580,192)	(46.817.739)	24.5866%	32.6024%	(43.580.192)	(14.208.189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2	(6,475,094) (37,105)	198)	0	0		0	0		0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)	(12,097,152)	(49,202,250)	12,097,160
48. 12/31/2065	53.2	(6,475,094) (30,630,		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094) (24,154,		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094) (17,679,	116)	0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51. 12/31/2068	53.2	(6,475,094) (11,204,	22)	0	0		0	0	***	0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,011

D Excess deferred income bases were reported in FERC Acct. 202 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.

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

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

TABLE 1: Summary of (Excess) / Deficient Accumulated Defer	ed Income Tax by Account and Protected/Non-Protected Classific	ation				
• • •	Accumulated I	Deferred Income Tax A		(Excess) / Defic	ient Accumulated Det	ferred Income Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total (Excess) / Deficient Accumulated Deferred Income Tax						
Gross-Up						
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification Description FERG Transmission Allocable Excess Deferred Income Tax Other Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up Total Protected Non-Protected A B C

[Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]
[Statement as to which method is being used to sometize protected (excess) / deficient ADIT]
[Statement of the amortization period for non-protected (excess) / deficient ADIT]

							TABLE 3: Annual Trac	king of (Excess) /	Deficient Accumulate	d Deferred Income Tax	1								TAR	LE 4: INFORMATION C	ONI Y	
						FERC Transmission	Allocable Excess Defer	rred Income Tax							Formula Rate Inputs		"Gross-II	n and ADIT are r				recorded in either FERC
							s) / Deficient ADIT (RSG					Non-Pr	otected		Unam	nortized	01033-0	Account	182 3 or 254 and the	ADIT is recorded in air	ther FERC Account 190	or 283
		Remaining		smission	Remaining		eneral	Remaining	Intar	gible	Remaining	(Excess) / D		Annual	(Excess) / E	Deficient ADIT						
		Regulatory		Balance]	Regulatory		Balance]	Regulatory		lalance]	Regulatory		lalance]	Amortization		Average			(Excess) / Deficient		Regulatory	ADIT
- #	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
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Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		AII
Othe	er Taxes	Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	141,966,595		
	Possessory taxes	603,375		
1	Total Plant Related	142,569,970	29.8916%	42,616,456
			Wages & Salary	
	Labor Related	0	Allocator	
	Federal FICA			
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.5363%	0
			Net Plant	
	Other Included		Allocator	
	Annual Report	105,475	7 0 0 0 1 0 1	
3	Total Other Included	105,475	29.8916%	31,528
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	142,675,445	=	42,647,984
	Currently Excluded			
	Local Franchise	31,814,061		
	Montana Energy License	379,219		
	Montana Wholesale Energy	274,079		
	Idaho Generation Tax (KWh)	40,064		
	Oregon Department of Energy	1,617,118		
	Wyoming Wind Generation Tax	2,229,076		
	Washington Public Utility Tax	15,481,343		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	34,684		
5	Subtotal Excluded Taxes	51,869,644		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
	Total Other Taxes			
7	114.14c	194,545,089		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,490,654
2	Pole Attachments - Transmission Related			274,526
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,836,428
5	Miscellaneous General Revenues		detail below	42,207
6	Account 454 subtotal		(Sum Lines 1-5)	6,199,584
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	11,107,263
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		0
	load is not included in the divisor	Note 3		U
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	127,429,899
10	Facilities Charges including Interconnection Agreements	Note 2		1,766,423
11	Transmission maintenance revenue	Note 2	Account 456.2	233,729
12	Account 456 subtotal		(Sum Lines 7-11)	140,537,314
			,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12) =	146,736,897
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			74,546
	One Utah Center and North Temple office subleases			0
	Parking Rent: Lloyd Center, Portland, Oregon			368,050
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue		_	442,596
	Wages & Salary Allocator			9.54%
	Total Allocated Miscellaneous General Revenue		_	42,207
	Profile the Hode to the			
	Distribution Underbuild			
	Third party attachments		Ev d	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).

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 446.919.181 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)) 46.99% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 53.00% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.67% Preferred Cost (Line 111 / Line 110) 6.75% 121 Preferred Stock cost = Preferred Dividends / Total Preferred Stock 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.19% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.72% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.92% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 383,364,207 127 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 134 Amortized Investment Tax Credit Attachment 5 (315,573)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 (418,458) 90,356,024 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 136b Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) Appendix A (Line 135c) (26,382,592)

63,554,974

137

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Workshop

Second Street		ervice Worksheet					
Commerce	tachment						Detail/notes
2 Junyany Monthy Balancia 2022 7 1/802 Al 1/805 3 April Monthy Balancia 2022 7 1/802 Al 1/805 4 Monthy Balancia 2022 7 1/803 Al 1/805 5 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 7 Al 1/805 Al 1/				Footnotes			
2 January Monthly Barroses	1	December	204.58b		2021	7.890.023.096	
3 February Monthly Statemen	2	January	Monthly Balances			7 892 474 958	
4 Mach Mach Mach			Monthly Balances				
S April Monthly Balances 2022 7,000 Market							
S					2022		
7 June Martin Statement 2002 7.85 / 37 / 10 2. August Martin Statement 2002 7.85 / 37 / 10 3. August Martin Statement 2002 7.85 / 37 / 10 4. August Martin Statement 2002 7.85 / 37 / 10 4. August Martin Statement 2002 7.85 / 37 / 10 4. August Martin Statement 2002 7.85 / 37 / 10 4. August Martin Statement 2002 8.05 / 30 / 30 4. August Martin Statement 2002 8.05 / 30 / 30 / 30 4. August Martin Statement 2002 8.05 / 30 / 30 / 30 4. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 /							
1	6	May	Monthly Balances		2022	7,932,984,637	
1	7	June	Monthly Balances		2022	7.947.375.013	
1 Column							
10 Sejenteter Morety Balances 2002 7,7877270,505							
10 Colosiner Monthly Statutones 2002 7,981 9882 18							
12 November Morning Statemen 2022 8.011.400.087					2022		
10 Committee							
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1. Tamemarison Plant In Service	13	December	204 58g		2022	8 046 307 902	_
Calculation of Distribution Plant In Service				(Note M)			Appendix A input
15 Secretary Monthly Balances 2021 8,032,286,564	10 14	Transmission Flant III Service	(IIIIC 10)	(INOTE INI)	riojection	0,040,307,302	дрения д при
15 Secretary Monthly Balances 2021 8,032,286,564		0.1. 1.0					
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17 February Monthly Balances 2022 8,074,888 773 18 March Monthly Balances 2022 8,1182,0,1656 20 May Monthly Balances 2022 8,167,224,147 21 June Monthly Balances 2022 8,167,224,147 22 June Monthly Balances 2022 8,248,811,805 23 June Monthly Balances 2022 8,248,811,805 24 September Monthly Balances 2022 8,248,811,805 25 October Monthly Balances 2022 8,346,714,81 26 October Monthly Balances 2022 8,346,714,81 27 October Monthly Balances 2022 8,346,714,81 28 Destribution Flant In Service 2022 8,346,714,81 29 Destribution Flant In Service 2024 1,106,747,71 20 Destribution Flant In Service 204,50 2021 1,106,747,71 31 Intanglish Flant In Service 204,50 2022 1,178,981,716 32 Describer 204,50 2022 1,178,981,716 33 Describer 204,50 2022 1,178,981,716 34 Describer 204,50 2022 1,178,981,716 35 Describer 204,50 2022 1,178,981,716 36 Describer 204,50 2022 1,178,981,716 36 Describer 204,50 2022 1,178,981,716 36 Describer 204,50 2022 1,178,981,716 37 Describer 204,50 2022 1,178,981,716 38 Describer 204,50 2022 1,178,981,716 39 Describer 204,50 2022 1,178,981,716 30 Describer 204,50 2022 1,178,981,716 30 Describer 204,50 2022 1,178,981,716 31 Describer 204,50 2022 1,178,981,716 32 Describer 204,50 2022 1,178,981,716 33 Describer 204,50 2022 1,178,981,716 34 Describer 204,50 2022 1,178,981,716 35 Describer 204,50 2022 1,178,981,716 36 Describer 204,50 2022 1,178,981,716 37 Describer 204,50 2022 1,178,981,716 38 Describer 204,50 2022 1,178,981,716 39 Describer 204,50 2022 1,178,981,716 30 Describer 204,50 2022 1,178,981,716 30 Describer 204,50 2022 1,178,981,716 31 Describer 204,50 2022 1,							-
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22 August							
22 August	22	July	Monthly Balances		2022	8 245 891 365	
24 September Monthly Balances 2022 8,396.736,571 25 October Monthly Balances 2022 8,396.736,571 26 December Monthly Balances 2022 8,397.756,567 27 December 2045 9,700 1	23	August					
25 October Monthly Balances 2022 8,346,674,149	24	Sentember					
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27 December 204.75g 2022 8.466, 040.321					2022		
December Service Source Year Balance							
Calculation of Intangible Plant in Service Year Balance 204.55 2021 1,106,874,798 - 2022 1,128,981,210 2022 1,128,981,210 2023 1,128,981,210 2024 1,128,981,210 2024 2,128,981,210 2024 2,128,981,210 2024 2,128,981,210 2024 2,128,981,210 2024 2,128,981,210 2024 2,148,527,508 2024 2,148,527,508 2024 2,148,527,508 2024 2,148,527,508 2024 2,148,527,508 2024 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,508 2,228 2,148,527,708 2,228 2,148,527,708 2,228 2,148,527,708 2,228 2,148,527,708 2,228 2,148,527,708 2,228 2,148,527,708 2,228 2,228 2,238 2,2			204.75g		2022		-
Calculation of Intangible Plant In Service Source Year Balance 204.55 2021 1,106,474.798 -	28	Distribution Plant In Service	(line 27)		Projection	8.466.404.321	
December 204.56 2021 1,106,474,796 -			(,	-,,,	
December 204.56 2021 1,106,474,796 -		Coloulation of Intermible Blant In Comice	C		V	Dalamas	
30 December 204.5g 2022 1,28,981,210 Projection 1,128,981,210 Appendix A input							
19 31 Intangible Plant In Service (line 30) (Note N) Projection 1,128,981,210							·
Calculation of General Plant In Service Source Year Balance 204,995 2021 1,376,863,716 - 204,995 2022 1,465,275,663 - 204,995 2022 1,465,275,663 - 204,995 2022 1,465,275,663 - 204,995 -							-
20 20 20 20 20 20 20 20	19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,128,981,210	Appendix A input
20 20 20 20 20 20 20 20							
20 20 20 20 20 20 20 20		Calculation of General Plant In Service	Source		Year	Balance	
Same	32						
24 General Plant In Service (Ine 33) (Note N) Projection 1,465,275,063 Appendix A input Calcutation of Production Plant In Service Source Year Balance 35 December 204.46b 2021 13,476,057,172 - 36 January Monthly Balances 2022 13,486,513,579 - 38 March Monthly Balances 2022 13,586,513,579 - 39 April Monthly Balances 2022 13,586,304,311 - 40 May Monthly Balances 2022 13,566,696,905 41 June Monthly Balances 2022 13,564,696,905 42 July Monthly Balances 2022 13,564,110,202 43 August Monthly Balances 2022 13,563,907,664 45 October Monthly Balances 2022 13,564,7702 46 November Monthly Balances 2022 13,564,87702 48 Production Plant In Service (iine 47) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Calculation of Production Plant in Service Source Year Balance 35 December 204.46b 2021 13.476,057,172 - 36 January Monthly Balances 2022 13.486,515,579 - 37 February Monthly Balances 2022 13.485,374,816 - 38 March Monthly Balances 2022 13.596,304,311 - 40 May Monthly Balances 2022 13.562,448,864 - 41 June Monthly Balances 2022 13,554,905,905 - 41 June Monthly Balances 2022 13,554,006,309,309 43 August Monthly Balances 2022 13,554,908,309 44 September Monthly Balances 2022 13,553,807,654 45 October Monthly Balances 2022 13,554,702,702 46 November Monthly Balances 2022 13,554,202,931 49 December 204,46g 2022 13,556,							· · · · · · · · · · · · · · · · · · ·
201 13.476,057,172 3.4	18 34	General Plant In Service	(line 33)	(Note N)	Projection	1,465,275,063	Appendix A input
201 13.476,057,172 3.4							
201 13.476,057,172 3.4		Calculation of Production Plant In Service	Source		Year	Balance	
36 January Monthly Balances 2022 13,481,586,783 37 February Monthly Balances 2022 13,486,513,579 38 March Monthly Balances 2022 13,586,513,579 39 April Monthly Balances 2022 13,586,304,311 40 May Monthly Balances 2022 13,586,699,905 41 June Monthly Balances 2022 13,586,699,905 42 July Monthly Balances 2022 13,584,110,202 43 August Monthly Balances 2022 13,534,110,202 44 September Monthly Balances 2022 13,534,110,202 45 October Monthly Balances 2022 13,534,110,202 46 November Monthly Balances 2022 13,584,672,702 46 November Monthly Balances 2022 13,584,27,702 47 December Monthly Balances 2022 13,584,27,702 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204,102g 0 -	35						
37 February Monthly Balances 2022 13,486,513,579 38 March Monthly Balances 2022 13,585,374,816 39 April Monthly Balances 2022 13,556,304,311 40 May Monthly Balances 2022 13,556,898,905 41 June Monthly Balances 2022 13,552,748,864 42 July Monthly Balances 2022 13,554,110,202 43 August Monthly Balances 2022 13,543,10,803,09 44 September Monthly Balances 2022 13,553,807,654 45 October Monthly Balances 2022 13,553,807,654 46 November Monthly Balances 2022 13,554,727,702 47 December Monthly Balances 2022 13,551,202,391 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204,102g 0 -							
38 March Monthly Balances 2022 13,465,374,816 39 April Monthly Balances 2022 13,556,394,311 40 May Monthly Balances 2022 13,556,696,905 41 June Monthly Balances 2022 13,552,748,864 42 July Monthly Balances 2022 13,534,110,202 43 August Monthly Balances 2022 13,553,807,664 45 October Monthly Balances 2022 13,553,807,664 40 October Monthly Balances 2022 13,564,872,702 46 November Monthly Balances 2022 13,564,292,931 47 December 204,46g 2022 13,566,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204		Cohrunny					
39 April Monthly Balances 2022 13,556,304,311 May Monthly Balances 2022 13,556,896,905 May Monthly Balances 2022 13,552,248,864 Uly Monthly Balances 2022 13,554,102 Monthly Balances 2022 13,554,102 Monthly Balances 2022 13,554,007,654 Monthly Balances 2022 13,554,007,654 Monthly Balances 2022 13,554,077,054 Monthly Balances 2022 13,554,077,054 Monthly Balances 2022 13,554,072,702 Monthly Balances 2022 13,564,072,702 Monthly Balances 2022 13,564,072,702 Monthly Balances 2022 13,564,072,002 Monthly Balances 2022 Monthly Balances							
40 May Monthly Balances 2022 13.566,969,905 41 June Monthly Balances 2022 13.552,748,864 42 July Monthly Balances 2022 13.54,110,202 43 August Monthly Balances 2022 13.543,10,202 44 September Monthly Balances 2022 13.543,008,309 44 September Monthly Balances 2022 13.564,8672,702 46 November Monthly Balances 2022 13.564,872,702 46 November Monthly Balances 2022 13.564,872,702 47 December 204,46g 2022 13.563,209,204 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204,102g 0 -							
41 June Monthly Balances 2022 13,562,748,864 42 July Monthly Balances 2022 13,543,309,309 43 August Monthly Balances 2022 13,563,807,864 45 October Monthly Balances 2022 13,564,872,702 45 Nevember Monthly Balances 2022 13,564,872,702 46 Nevember Monthly Balances 2022 13,561,202,531 47 December 204,46g 2022 13,568,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204							
41 June Monthly Balances 2022 13,562,748,864 42 July Monthly Balances 2022 13,543,309,309 43 August Monthly Balances 2022 13,563,807,864 45 October Monthly Balances 2022 13,564,872,702 45 Nevember Monthly Balances 2022 13,564,872,702 46 Nevember Monthly Balances 2022 13,561,202,531 47 December 204,46g 2022 13,568,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204	40	Mav	Monthly Balances		2022	13.536.696.905	
42 July Monthly Balances 2022 13.534,110,202 43 August Monthly Balances 2022 13.543,098,309 44 September Monthly Balances 2022 13.553,607,654 45 October Monthly Balances 2022 13.564,872,702 46 November Monthly Balances 2022 13.564,872,702 47 December 204,46g 2022 13.566,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204,102g 0 -							
43 August Monthly Balances 2022 13,554,0308,309 4 45 September Monthly Balances 2022 13,558, 307,654 4 45 October Monthly Balances 2022 13,558, 307,654 4 46 November Monthly Balances 2022 13,584,872,702 4 47 December 204,46g 2022 13,506,299,204 4 48 Production Plant in Service (line 47) Projection 13,506,299,204 4 49 Electric Plant Sold 204,102g 0 -					2022		
44 September Monthly Balances 2022 13.553,607,654 45 October Monthly Balances 2022 13.564,872,702 46 November Monthly Balances 2022 13.564,872,702 47 December 204.46g 2022 13.566,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204.102g 0 -							
45 October Monthly Balances 2022 13.584.872,702 46 November Monthly Balances 2022 13.581.202.931 47 December 204.46g 2022 13.506.299.204 48 Production Plant In Service (line 47) Projection 13.506.299.204 49 Electric Plant Sold 204.102g 0 -							
46 November Monthly Balances 2022 13.581,202,931 4 7 December 204.46g 2022 13.506,299,204 4 Production Plant In Service (line 47) Projection 13,506,299,204 4 Projection 13,506,299,204 5 Projection 13,506,299,204 6 Projection 13,506,299,204 7 Projection 14,506,299,204 7 Projection 1			Monthly Balances				
46 November Monthly Balances 2022 13.581,202,931 4 7 December 204.46g 2022 13.506,299,204 4 Production Plant In Service (line 47) Projection 13,506,299,204 4 Projection 13,506,299,204 5 Projection 13,506,299,204 6 Projection 13,506,299,204 7 Projection 14,506,299,204 7 Projection 1					2022		
47 December 204.46g 2022 13,506,299,204 - 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204.102g 0 -					2022		
48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204 ,102g 0 -							
49 Electric Plant Sold 204.102g 0 -							
	48	Production Plant in Service	(IIIIe 47)		Projection	13,506,299,204	
6 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) Projection 32,613,267,701 Appendix A input	49	Electric Plant Sold	204.102g			0	-
6 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) Projection 32,613,267,701 Appendix A input							
6 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) Projection 32,613,267,701 Appendix A input							
Commence of the commence of th	6 50	Total Plant In Service	(sum lines 14 28 31 34 48 8 40)	(Note M)	Projection	32 613 267 701	Appendix A input
	0 00	. July 1 July 10 July	(σα163 14, 20, σ1, σ4, 40, α 49)	(INOTE INI)	. Tojection	02,010,207,701	- sportan company
							I.

Accumulated Depreciation Worksheet

	nated Depreciation Worksheet						
Attachm	ent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance		
5	i1 December	Prior year 219.25c		2021	2,045,200,003		
5	52 January	Monthly Balances		2022	2,052,119,920		
5	3 February	Monthly Balances		2022	2,059,475,977		
	4 March	Monthly Balances		2022	2,068,983,819		
5	55 April	Monthly Balances		2022	2,078,315,470		
5	66 May	Monthly Balances		2022	2,082,117,131		
	7 June	Monthly Balances		2022	2,088,400,251		
5	i8 July	Monthly Balances		2022	2,098,493,463		
	9 August	Monthly Balances		2022	2,108,462,104		
6	i September	Monthly Balances		2022	2,119,231,841		
6	1 October	Monthly Balances		2022	2,128,128,402		
6	2 November	Monthly Balances		2022	2,136,330,715		
6	3 December	219.25c		2022	2,146,075,860	-	
25 6	4 Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,146,075,860	Appendix A input	
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance		
	5 December	Prior year 219.26c		2021	3,143,599,734	•	
6	6 January	Monthly Balances		2022	3,150,656,606		
	7 February	Monthly Balances		2022	3,157,330,834		
	8 March	Monthly Balances		2022	3,168,302,674		
	9 April	Monthly Balances		2022	3,175,187,175		
7	'0 May	Monthly Balances		2022	3,181,116,975		
7	1 June	Monthly Balances		2022	3,191,007,247		

		July	Monthly Balances		2022	3,197,283,487	ĺ
		August	Monthly Balances		2022	3,202,634,264	
		September	Monthly Balances		2022	3,210,164,947	
	75	October	Monthly Balances		2022	3,217,584,737	
	76	November	Monthly Balances		2022	3,227,063,677	
	77	December	219.26c		2022	3,234,824,181	
	78	Distribution Accumulated Depreciation	(line 77)		Projection	3,234,824,181	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79	December December	Prior year 200.21c		2021	725,504,660	
		December			2021		
	80		200.21c	AL . NO		736,465,711	
8	81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	/36,465,711	Appendix A inpu
		Calculation of General Accumulated Depreciation	Source		Year	Balance	l
	82	December	Prior year 219.28c		2021	519,932,106	1
	83	December	219.28c		2022	565,097,827	
26	84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	565,097,827	Appendix A input
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	0.5	December			2021		1
			Prior year 219.20 through 219.24			4,965,743,651	
	86	January	Monthly Balances		2022	5,017,689,378	
		February	Monthly Balances		2022	5,069,128,473	
		March	Monthly Balances		2022	5,111,803,043	
		April	Monthly Balances		2022	5,154,846,252	
		May	Monthly Balances		2022	5,196,560,150	
		June	Monthly Balances		2022	5,229,442,245	
	92	July	Monthly Balances		2022	5,252,184,624	
	93	August	Monthly Balances		2022	5,298,194,812	
		September	Monthly Balances		2022	5,355,745,624	
		October	Monthly Balances		2022	5,405,398,879	
	96	November	Monthly Balances		2022	5,448,990,721	
	97	December	219.20 through 219.24		2022	5,395,121,233	
	98	Production Accumulated Depreciation	(line 97)		Projection	5,395,121,233	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	11,341,119,101	Appendix A input
	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	12,077,584,812	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
Undistributed Stores Expense		Prior Year Current Year	227.16c 227.16c	0
39	(Note N)	Appendix A input	Projection	0 current end-of-year balance
Construction Materials & Supplies 42	(Note N)	Prior Year Current Year Appendix A input	227.5c 227.5c Projection	203,514,526 251,987,732 251,987,732 current end-of-year balance
Transmission Materials & Supplies	(NI=4= NI)	Prior Year Current Year	227.8c 227.8c	815,425 1,327,748
45	(Note N)	Appendix A input	Projection	1,327,748 current end-of-year balance

TC Adjustmen

			Fransmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,055,726)	29.89%	(315,573)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	24,871			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance266 footnotes Average	20,920 22,896	29.89%	6,844	(enter negative in Appendix A)
			•		

Transmission / Non-transmission Cost Support

				Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Related	Non-transmission Relat	red Details
Land Held for Future Use						
	Prior Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		2,112,145		current end-of-year balance
			1		_	

Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Line #s, Descriptions, Notes, Pornt No. 1 Page #s and Instructions				Adjusted Total	Details
ded Membership Dues Expense					
dod monitorionip Bado Experitor					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Council on Renewable Energy	component of 335 Ln 1b	22,500		22,500	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,195		9,195	
CEATI International	component of 335 Ln 1b	52,300		52,300	
Edison Electric Institute	component of 335 Ln 1b	998,682	998,682		
Intermountain Electrical Association	component of 335 Ln 1b	19,000		19,000	
North American Transmission Forum	component of 335 Ln 1b	102,957	102,957		
Northwest Hydroelectric Association	component of 335 Ln 1b	1,340		1,340	
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	119,143		119,143	
Renewable Energy Wildlife Institute	component of 335 Ln 1b	35,000		35,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
UMS Group	component of 335 Ln 1b	42,000		42,000	
	Page 335, Line 1 Subtotal	1,421,742			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 6 - 34	Page 335, Lines 7-34	307,288		307.288	
Other (Individually less than \$5,000)	Page 335, Line 35	77,097		77,097	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	14,000		14,000	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	619,898	619,898		
Total	(Note C)	Appendix A Input		718,488	
TOTAL	(Note C)	Appendix A input		118,488	
Authorized filed PBOP expense		Annual Update Informatio	nal Filing	1,458,057	
Actual PBOP expense		Attachment 17 total	~	1,458,057	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0 Au	thorized Filled Expense minus Actual Expense
		•			
erty Insurance Property Insurance Account 924		320.185b		4.518.334	
rioperty insurance Account 924	(Note F)	Appendix A Input		4,518,334	
	(INOIG L,)	Appendix A Input		4,010,334	

Regulatory Expense Related to Transmission Cost Support

Regulator	y Expense Related to Transmission Cost Support						
				Transmission			
				Related			
ppendix /	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount A	ppendix A input Non-	transmission Related Deta		
Dire	ctly Assigned A&G						
	• •						
Specific Tr	ransmission related Regulatory Expenses						
	5 , 1						
	Federal Energy Regulatory Commission:						
	Annual Fee	350.19d	3.092.400	3,092,400			
	Annual Fee - hydro	350.20d	3,155,288		3,155,288		
	Transmission Rate Case	350.21d	177.164	177,164	.,,		
	Other Regulatory	350.22d	964.834	514,863	449,971		
67	Total	sum	7,389,686	3,784,427	3,605,259		
٠.	1000	Jam	.,569,666	5,.54,421	0,000,200		

Safety Related Advertising Cost Support

			Safety Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount A	Appendix A Input	Non-safety Related Details	
Directly Assigned A&G					
68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	15,720	0	15,720 Based on FERC 930.1 download	

Education and Out Reach Cost Support

			Education &			
		Outreach Appendix				
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	15,720	0	15,7	720 Based on FERC 930.1 download	

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	320.112b	239,534,044	(473,013)	239,061,031	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337			
	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,849,245	0	10,849,245	Adjustment for Ancillary Services Accounts 561-561.5
						- :
55	Less: Account 565	320.96b	163,235,255	0	163,235,255	5
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	5,813,346 Appendix A Input

Other adjustments to rate base

Г	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount							
	Network Upgrade Balance										
			Prior Year	Enter negative	(147,966,140)						
			Current Year	Enter negative	(154,590,849)						
	50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(154,590,849) current end-of-year balance						

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total							
_											
Tra	nsmission Plant										
	Depreciation expense (403)	(Note H)	336.7b	137,423,038							
	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	137,423,038 Appendix A Input							
Ger	eral Plant										
	Depreciation expense (403)	(Note H)	336.10b	49,920,325							
	Amortization of limited term electric plant (404)	(Note H)	336.10d	432,399							
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724 Appendix A Input							
Inta	ngible plant										
	Amortization of limited term electric plant (404)	(Note H)	336.1d	64,151,576							
	Amortization of other electric plant (405)	(Note H)	336.1e	0							
78	Total Intangible Amortization	(Note H)	sum	64,151,576 Appendix A Input							

Less Regulatory Asset Amortizations Account 930.2

- 6	Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount									
Г												
		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								

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

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

Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

S - Rev Req based on Year 1 data

Mut

Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Month's 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.

	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWII							
	(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	4,506,706				173,520					173,520	
Feb	12,255,203				9,479					9,479	
Mar	6,473,769				39,046					39,046	
Apr	11,686,664				10,264					10,264	
May	19,927,084				1,488,280		8,641,950			10,130,230	
Jun	37,551,709				1,241,944		7,820,444			9,062,388	
Jul	22,592,162				10,264		918,928			929,192	
Aug	18,411,470				10,264		890,415			900,679	
Sep	12,726,155				10,264		843,530			853,794	
Oct	47,557,808				1,601,146		14,407,813			16,008,959	
Nov	14,225,689				81,317		1,301,385			1,382,703	
Dec	50,565,865				67,838		1,412,673			1,480,511	
Total	258,480,284				4,743,626		36,237,139			40,980,765	

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) S	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) Rev Req based on Prior Year data	Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
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 16 and 34 of Appendix A)
			Schedule 1 Reconciliation	

(L) Weighting

(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)
54,080,476	2,082,240	4,160,036.58	160,17
134,807,233	104,269	10,369,787	8,02
64,737,691	390,460	4,979,822	30,03
105,179,973	92,376	8,090,767	7,10
159,416,672	81,041,842	12,262,821	6,233,98
262,861,964	63,436,718	20,220,151	4,879,74
135,552,975	5,575,155	10,427,152	428,85
92,057,352	4,503,395	7,081,335	346,41
50,904,618	3,415,176	3,915,740	262,70
142,673,423	48,026,876	10,974,879	3,694,3
28,451,378	2,765,405	2,188,568	212,7
50,565,865	1,480,511	3,889,682	113,8
1,281,289,620	212,914,424	98,560,740	16,378,03

	CWIP		
	(Q)	(R)	(S)
	Transmission CWIP	Transmission CWIP	Input/T
	Amount (K x L)	(O / 13)	
-			
172			
021	-		
035			
106			
988			
748			
858	-		
415			
706	-		
375			
723			
885	1 .		
033			1
,000			

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

Estimated Life		
Estimated Depreciat	tion for Attachment 7	
Jan	11.5	2,86
Feb	10.5	14
Mar	9.5	53
Apr	8.5	12
May	7.5	109,16
Jun	6.5	84,63
Jul	5.5	7,34
Aug	4.5	5,82
Sep	3.5	4,29
Oct	2.5	57,50
Nov	1.5	2,98
Dec	0.5	1,06
Total Estimated Der	preciation for Attachment 7	276.47

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					randillibile i - i	.u.io.iiioololi Eliilali	Jonney Charg										
Line 1	New Plant Carrying	Charge															
2	Fixed Charge Rate		ontributions in Ai	d of Construction (CIAC)													
		Formula Line															
3	A B	157 164		let Plant Carrying Charge without let Plant Carrying Charge per 100		Donrociation				9.2870% 9.8526%							
5	Č	104		ine B less Line A	basis Politi III NOE WILIIOUL	Depreciation				0.5656%							
,	C		•	inc b less time it						0.303070							
6	FCR if CIAC																
7	D	158	1	let Plant Carrying Charge without	Depreciation, Return, nor I	ncome Taxes				2.4227%							
	The FCR resulting fr			d for that year only. hange based on cost data for subs	equant vacos												
	In the True-up, the a				sequent years												
	Columns and rows r																
			1	ransmission CWIP	Trans	mission PIS Actuals		Transi	mission PIS Projectio	n							
			(E	nergy Gateway only)		Gateway Segment B-H)			y Gateway Segment B-	-H)							
8 Useful life of the project	Life				58.00			58.00									
IIV-II (fab																	
"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	9.8% ROE		9.2870%		9.2870%			9.2870%			9.2870%						
12 Line 14 plus (line 5 times line 13)/100 13 13 Month Net Plant or CWIP Balance	FCR for This Project		9.2870%		9.5698% 1,883,237,384			9.5698% 16,239,797			9.2870%						
14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	vanea	-		1,883,237,384 32,469,610			16,239,797 276,471	-								
14 / rotati oi obilitatoa approbation experior	Allinai Depreciation Exp	01130	-		32,400,010			210,411			-						
			13 Month Net					13 Month Net			13 Month Net						ransmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged V	Vithout Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	- Datanet	Depreciation Revenue	287.225.425	4.836.783	31,511,333	- Dalance	Depreciation	Revenue	- Datamor	Depreciation	Revenue	\$ 31,511,333	S S		(modified fillings warder)
16	W Increased ROE	2010			287,225,425	4,836,783	32,323,630	-					-	\$ 32,323,630	\$ 32,323,630	01,011,000	\$ 812,298
17	W 9.8 % ROE	2011	-		784,113,653	13,727,954	86,548,383	-	-	-	-	-	-	\$ 86,548,383	\$	86,548,383	
18	W Increased ROE	2011	-		784,113,653	13,727,954	88,765,922	-		-	-	-	-	\$ 88,765,922	\$ 88,765,922		\$ 2,217,539
19	W 9.8 % ROE	2012	-		785,864,997	13,960,855	86,943,930	-	-	-	-	-	-	\$ 86,943,930	\$	86,943,930	
20 21	W Increased ROE W 9.8 % ROE	2012 2013	-		785,864,997 1,039,140,449	13,960,855 18,682,869	89,166,422 115,187,569	-	-	-	-	-	-	\$ 89,166,422 \$ 115,187,569	\$ 89,166,422 \$	115,187,569	\$ 2,222,492
22	W Increased ROE	2013	-		1,039,140,449	18,682,869	118,126,345			-	-	-	-	\$ 118,126,345	\$ 118,126,345	115,167,309	\$ 2,938,776
23	W 9.8 % ROE	2014			1,164,054,968	21,135,829	129,241,308						-	\$ 129,241,308	\$	129,241,308	,,
24	W Increased ROE	2014	-		1,164,054,968	21,135,829	132,533,353	-		-			-	\$ 132,533,353	\$ 132,533,353		\$ 3,292,045
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	150,171,745	-	-	-	-	-	-	\$ 150,171,745	\$	150,171,745	
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	153,990,130 165,260,299	-	-	-	-		-	\$ 153,990,130 \$ 165,260,299	\$ 153,990,130 \$	165,260,299	\$ 3,818,385
27	W Increased ROE	2016			1,463,059,094	29,386,385	169,397,952							\$ 169,397,952	\$ 169,397,952	100,200,299	\$ 4,137,653
29	W 9.8 % ROE	2017	_		1,439,903,455	29,467,919	163,191,375	-	-	-		-	-	\$ 163,191,375	\$	163,191,375	4,101,000
30	W Increased ROE	2017	-		1,439,903,455	29,467,919	167,263,542	-	-	-	-	-	-	\$ 167,263,542	\$ 167,263,542	.,,,,,	\$ 4,072,167
31	W 9.8 % ROE	2018	-		1,413,360,220	27,214,371	158,472,763	-		-	-	-	-	\$ 158,472,763	\$	158,472,763	
32	W Increased ROE	2018	-		1,413,360,220	27,214,371	162,469,863	-		-	-	-	-	\$ 162,469,863	\$ 162,469,863		\$ 3,997,101
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	155,951,657 159,871,956	-	-	-	-	-	-	\$ 155,951,657 \$ 159,871,956	\$ \$ 159,871,956	155,951,657	\$ 3,920,299
35	W 9.8 % ROE	2019			1,471,003,295	28,854,427	165,466,117	-	-		-	-	- 1	\$ 165,466,117	\$ 109,071,900 \$	165,466,117	9 3,320,299
36	W Increased ROE	2020	-		1,471,003,295	28,854,427	169,626,237	-	-	-	-	-	-	\$ 169,626,237	\$ 169,626,237	,,	\$ 4,160,120
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	220,768,655	-	-	-	-	-	-	\$ 220,768,655	\$	220,768,655	
38	W Increased ROE	2021	-		1,965,162,841	38,264,499	226,326,300	-	-	-	-	-	-	\$ 226,326,300	\$ 226,326,300		\$ 5,557,645
39 40	W 9.8 % ROE W Increased ROE	2022 2022	-		1,921,488,942 1,921,488,942	38,164,915 38.164.915	216,613,088 222,047,219	-	-	-	-	-	-	\$ 216,613,088 \$ 222,047,219	\$ \$ 222.047.219	216,613,088	\$ 5,434,131
41	W 9.8 % ROE	2022	-		1,883,237,384	38,163,788	213.059.549	16.239.797	276.471	1.784.657	-	-	-	\$ 214.844.206	\$ 222,047,219	214.844.206	\$ 5,434,131
42	W Increased ROE	2023	-		1,883,237,384	38,163,788	218,385,501	16,239,797	276,471	1,830,584	-	-	-	\$ 220,216,086	\$ 220,216,086		\$ 5,371,880
43	W 9.8 % ROE	2024	-		-			-		-			-	\$ -	\$		
44	W Increased ROE	2024	-		-		-	-	-	-	-	-	-	\$ -	\$ -		\$ -
45	W 9.8 % ROE	2025	-	• •	-	-	-	-	-	-	-		-	\$ -	\$	-	
46 47	W Increased ROE W 9.8 % ROE	2025 2026				•	-	l :	:	-	-			ş -	\$ - \$		• -
48	W Increased ROE	2026	_		_	-	-	-	-	_	-		-	š -	s -		s -
49	W 9.8 % ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$	-	•
50	W Increased ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
51	W 9.8 % ROE	2028	-		-	-	-	-	-	-	-	-	-	\$ -	\$	-	
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-		-	-		1	-	•	-	-		ş -	\$ - \$		• -
54	W Increased ROE	2029	-]	-		-			š -	s -		s .
55					-	-		-			-	-			\$		•
56															\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2022

New		Oregon		Washington		California		Utah		Wyomin	g	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)	(0)
3 353 Sta 4 354 Tov 5 355 Pol 6 356 Ove 7 357 Und 8 358 Und 9 359 Roa	nd Rights uctures and Improvements ation Equipment wers and Fixtures less and Fixtures erhead Conductors and Devices degrground Conduit degrground Conductors and Devices ads & Trails classified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
13 391 Offi 14 391.2 Offi 15 391.3 Offi 16 393 Sto 17 394 Toc 18 395 Lab 19 397 Cor 20 397.2 Cor 21 398 Mis	nd Rights uctures and Improvements fice Furniture and Equipment - Furniture fice Furniture and Equipment - Personal Computers fice Furniture and Equipment - Equipment re Equipment ros Equipment ols, Shop and Garage Equipment boratory Equipment mmunication Equipment - Mobile Radio Equipment scellaneous Equipment rclassified General	1,200.00 102,363,865.08 18,900,344.85	1.82% 2.07% 3.64%	95,314.98 13,974,856.07 2,896,617.22	2.50% 2.06% 3.31%	4,269,618.58 1,998,158.04	0.00% 1.99% 5.48%	87,095.35 103,181,298.84 21,825,102.91	2.05% 2.55% 4.97%	74,314.75 17,302,219.69 8,689,091.23	1.87% 2.28% 5.56%	243,969.91 586,763.61	0.00% 1.76% 2.77%	4,867.64 14,312,590.03 2,705,916.83	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
24 303 Mis	anchises and Consents scellaneous Intangible Plant asehold Improvements - Gen															5.16% 6.10% 2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last
- 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.
- 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 2022 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation expense and accumulated depreciation under this formula

 12 If the 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 333.7 (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
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OA:	TT (Part III - N	letwork Service) - Average of	current year and	crior two years										1 Г
Column	e	f1	12	ß	14	15	f6	- 17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	- 1	1
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	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	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	NTUA NFO SA 894	Total NFO	
Jan	8,358	5.65	3.10	29.59	0.81		0.13	0.16	0.01	19.17	15.11	10.39	47.98	0.01	0.01	34.07	1.13		112.61	2.60	555	
Feb	8,322	6.54	3.29	32.88	1.37	0.20	0.07	0.09	0.01	20.70	14.97	11.13	50.85	0.01	0.01	33.95	1.08	301.64	114.81	2.50	596	
March	7,818	5.97	3.27	27.14	1.19	0.12			0.01	21.90	14.96	10.20	45.80	0.01	0.01	33.76	1.02	285.62	108.97	2.40	562	
April	7,280	5.71	3.04	24.43	1.00	0.37		0.02	0.01	19.32	14.74	9.50	43.12	0.33	0.34	33.83	1.06	214.97	63.65	1.97	437	
May	8,376	4.77	3.06	13.64	0.43	0.38			0.62	13.14	16.91	9.17	36.04	0.53	3.02		0.98	138.88	80.13	2.06	358	
Jun	10,141	5.50	3.69	19.62	0.36	0.15		0.01	1.21	15.36	19.27	10.09	47.79	0.55	3.24	34.24	1.29	180.29	98.94	2.25	444	
Jul	10,784	5.41	3.86	17.64	0.47	0.30			1.38	15.55	18.84	11.11	56.21	0.63	3.16		1.34	190.47	112.89	2.55	476	
Aug	10,572	6.03	3.59	18.85	0.36	0.17			1.33	16.91	19.26	11.36	59.03	0.58	3.02	34.15	1.33	161.96	112.68	2.65	453	
Sept	9,890	5.27	3.47	15.51	0.31	0.19		0.03	1.09	13.79	18.05	10.53	50.12	0.50	2.75		1.28	144.18	103.62	2.58	407	
Oct	7,522	5.65	2.99	20.87	0.65	0.13			0.68	16.40	15.75	9.07	37.16	0.25	0.27	33.95	1.01	189.98	86.04	1.97	423	
Nov	7,935	5.28	3.08	25.07	0.91	0.29	0.18	0.11	0.01	14.60	15.26	9.65	42.21	0.00	0.01	33.68	0.95	245.40	95.74	1.52	494	
Dec	8,668	5.34	3.10	33.46	1.06	0.27	0.22	0.12	0.01	18.32	14.23	11.87	53.40	0.00	0.01	33.80	0.98	340.03	115.88	2.61	635	
Total	105,667	67	40	279	9	3	1	- 1	6	205	197	124	570	3	16	408	13	2,666	1,206	28	5,840] [
Avg 12CP	8,816	6	3	23	- 1	0	0	0	1	17	16	10	47	0	- 1	34	- 1	222	100	2	487	1 [

			Other Service		
j	jβ	j4	j3	ρ	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	os	OS
		RS 262/263	RS 280	RS 637	RS 297
896		306	103	59	429
871		297	93	56	424
839		312	92	46	390
800		236	122	46	396
1,136		301	136	81	617
1,322		305	161	125	730
1,478		320	165	157	837
1,543		301	217	158	866
1,452		293	193	145	821
868		276	125	54	412
895		302	122	57	414
905		288	115	51	450
13,005		3,537	1,645	1,037	6,787
1,084		295	137	86	566

														OATT	Part II Long-Ter	m Firm Point-to-P	oint Transmissio	n Service) - Proj	ection													
Column	g1	g2	gŝ	94	gố	96	g7	gß	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	9
Dustomer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Idaho Power	Avangrid	Thermo No.	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Projec	Clatskanie People's t Utility District	Evergreen Biopower, LLC	Garrett Sola	Airport Solar,	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	LTP	LTP	LTP	Total LTF
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 1023	SA 895	SA 568	SA 169	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	3A 899/ SA 90	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	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	2	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,51
Feb	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
March	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
April Ing/	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
May	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
lun	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	122	100	100	100	50	150	100	100	50	3,72
Jul	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	122	100	100	100	50	150	100	100	50	3,7
lug	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	122	100	100	100	50	150	100	100	50	3,7
Sept	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	122	100	100	100	50	150	100	100	50	3,7
Det	1,950	50		56	50	80	30	- 11	80	100	100		80	4	19	25	15	10	10	48	25	5	118	100	100	100	50	150	100	100	50	3,6
Nov	1,855	50		56		80	30	- 11	80	100	100		99	4	19	25	15	10	10	48	25	5	113	100	100	100	50	150	100	100	50	3,48
Dec	1,855	50		56		80	30	- 11	80	100	100		99	4	19	25	15	10	10	48	25	5	113	100	100	100	50	150	100	100	50	3,41
Total	22,735	600		672	250	980	360	132	960	1,200	1,200	900	1,093	48	228	300	180	120	120	576	300	50	1,417	1,200	1,200	1,200	600	1,800	1,200	1,200	600	43,41
Ng 12CP	1,895	50	-	56	21	80	30	- 11	80	100	100	75	91		19	2	15	10	10	48	25	4	118	100	100	100	50	150	100	100	50	3,6

g29	g30	g31	9					
Powerex	Powerex	City of Roseville						Divisor
LTP	LTP	LTP	Total LTP	Total Network	1%	Behind-the	Total Network	Network + OS
SA 995	SA 996	SA 881		& OS	growth	Meter	Load	+LTP
100	100	50	3,589	9,809	9,910	243	10,153	13,742
100	100	50	3,589	9,789	9,889	206	10,096	13,684
100	100	50	3,589	9,220	9,314	210	9,524	13,113
100	100	50	3,589	8,518	8,605	210	8,815	12,404
100	100	50	3,589	9,870	9,970	177	10,147	13,736
100	100	50	3,720	11,908	12,027	174	12,201	15,921
100	100	50	3,716	12,739	12,868	163	13,030	16,746
100	100	50	3,716	12,568	12,695	161		16,572
100	100	50	3,718	11,750	11,869	175	12,044	15,762
100	100	50	3,616	8,813	8,902	182	9,085	12,701
100	100	50	3,485	9,324	9,419	218	9,637	13,122
100	100	50	3,485	10,208	10,312	199	10,511	13,996
1,200	1,200	600	43,401	124,513	125,781	2,317	128,098	171,499
100	100	50	3,617	10,376	10,482	193	10,675	14,292

PacifiCorp Attachment 9a1 - Load(Current Year) 2022

											OATT (Part I	II - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
							BPA: Benton			BPA Airport			Energy					Avangrid	E	BPA South East			
Customer			PacifiCorp		BPA Gazley	BPA Clarke PUD		BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	NTUA	
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 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	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18		9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19		11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93		8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.79	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

					Oth	ner 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	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,280	1,119	1,597	3,457		13,454.22

PacifiCorp Attachment 9a1 - Load (Current Year) 2021

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										$\overline{}$
													Energy										1
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South	BPA Idaho		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	ı I
																							Total
Class			NFS	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 894	1
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	1.95	
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	26	5,651

					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 262/263		
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (Part I	II - Network Se	ervice)									$\overline{}$
Column		ľ	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		4
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA BF	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	ldaho	Falls	Renewables Inc.	NTUA	4
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 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	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40		0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40			-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	
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			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	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 9b - Load Divisor for True up

												2022			Day Division for 1														
											OATT (Part I	I - Network Sen	rice)													01	ther Service		
umn		ſ	e	ff	t2	13	#	15	15	17	18	19	f10	f11	f12	f13	114	f15	f16	f17	f18	f19	-	j1	12	3	4		
stomer iss	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD E NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oragon 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	Avargrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263	n	Total OS
	3	18:00	8,514	4.91	3.05	30.16			0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.05	2.62	569.732		81 6	- 11	0 279		931
ıb.		8:00	8,805	6.78	3.46	39.66	1.68				0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661.053		42 41	7	9 292		862
rch	10	8:00	8,249	6.55	3.12	31.40	1.40				0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633.157		36 4	- 11	4 288		88
ril	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50			0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	496.702		31 3	10	8 272		844
y	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51			0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	363.977		30 8	14	5 291		1,150
1	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06			0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452.262		86 13	16	1 286	4	1,37
	28	17:00	11,015	5.75	4.12	18.67	0.62				1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49		501.014	4		15	6 280		1,458
9	31	17:00	10,623	6.14 5.35	3.46 3.58	17.34 15.29	0.33				1.26	17.84 16.08	21.33 19.92	12.25 11.42	61.40 56.55	0.52	2.94	34.29 34.18	1.04	155.35 155.48	127.13 122.07	2.72	465.333 448.664		10 171 47 183	18	5 283 0 283		1,54
pr.		17:00	10,593	5.35	3.58	10.29	0.30				1.10	16.08	19.92	11.42 8.45	31.27	0.35	3.00	34.18	0.85	150.48	122.07 87.17	2.74	448.664 325.615		H/ 18	20	U 28: 3 30:		1,612
	20	18:00	7,470	5.76	3.02	27.50	4.05		0.20	0.14	0.04	15.28	16.97	11.35	50.44	0.44	0.00	33.75	0.68	296.01	107.88	1.70	572.577		00 /		7 318		201
	22	10:00	0,447	6.55	2.00	40.12	1.05	0.36	0.20	0.14	0.01	19.40	17.21	12.42	62.00	- 1	0.01	24.54	0.60	276.01	120.94	2.21	699.435		36 6	10	7 310 0 273		975
tal		10.00	108 914	70.74	39.34	285.78	9.33	2.38	0.53	0.39	5.37	207.04	220.92	133 19	600.82	3.35	15.62	419.97	10.42	2 796 35		28.26	6 190	73	50 111	1.59	7 345	, .	13.454
g 12CP			9,076	5.89		23.82	0.78	0.20	0.04	0.03	0.45	17.25	18.41	11.10	50.07	0.28	1.30	34.16	0.87	233.03	112.48	2.35	516	- 1	07 90	13	3 28	-	1,121.18
														OATT	Part II Long-Term	Firm Point-to-F		sion Service											

Avg 12CP		9,076	5.89	3.28	23.82	0.78	0.20	0.04	0.03	0.45	17.25	18.41	11.10	50.07	0.28	1.30	34.16	0.87	233.03	112.48	2.36	516	L	607	93	133	288		1,121.1	18							
Г		7											OATT	Part II Long-Tern	Clery Dolet to D	oint Transminsi	no Carrios																				
Column		o1	02	63	04	05	q5	97	o8	a9	q10	911	g12	913	g14	015	916	917	g18	q19	g20	g21	022	023	g24	025	026	027	928	029	q30	031	032 033	0			
Customer		PacifiCorp	Avangrid	Black Hills, Inc.	BPA	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	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD I	Sacramento Auncipal Utility District	Salt River Project	EWEB	Garrett Solar	Airport Solar	Falls Creek	Shell Energy Losses NA				Divisor
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	LTP	LTP	LTP	LTP	Total LTP	Total Network Be	hind- Total he Network	Network + OS
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 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		& OS N	eter Load	+ LTP
Jan Feb March April May Jun Jul Aug Sept Oct Nov Dec		1,921 1,921 1,921 1,921 1,921 2,016 2,016 2,016 2,016 2,016 1,855 1,855	30 30 30 30 30 30 30 30 30 30	50 50 50 50 50 50 50 50 50 50		56 56 56 56 56 56 56 56 56	50 50 50 50 50 50 50 50 50 50	13 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 11 11	80 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 50 50 5	150 150 150 150 150 150 150 150 150 150	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	0 100 0 100 100 0 100 0 100 0 100 0 100 0 100 0 100 0 100 0 100 0 100 0 100	- - - 100 100 100 100 100 100	99 99 99 99 80 80 80 80 80 80 80 80 80 80 80 80 80	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	19 19 19 19 19 19 19 19 19	***********	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	25 10 25 10	50 50 50 50 48 48 48 48 48	5 5 5 5 5 5 1 1 3 5 5 5 5 5 5 5 5 5 5 5	- 95 - 95 - 96 - 100 - 122 - 122 - 122 - 121 - 114 - 114	3,459 3,459 3,459 3,458 3,562 3,706 3,702 3,704 3,704 3,506 3,506 3,506	10,016 10,327 9,766 9,160 9,651 12,039 12,974 12,636 12,654 8,783 9,953 10,598	221 10,237 191 10,518 211 9,78 205 9,855 165 9,816 182 12,221 154 13,129 148 12,784 137 12,791 168 8,951 196 10,151 145 10,743	13,696 13,977 13,437 12,823 13,378 15,927 16,831 16,495 12,657 13,657 14,249
Total		23,395	360	600	-	672	600	156		24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,200	1,200	800	1,093	48	228	300	30	120	586	50	- 1,335	42,929	128,558	2,125 130,683	173,612
Avg 12CP		1,950	30	50		56	50	13	-	2	10	21	- 11	80	100	100	100	50	150	100	100	100	100	67	91	4	19	25	2	25 10	49	- 4	- 111	3,577	10,713	177 10,890	14,468

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	(568,614,363)
1110000	146200	A/Amort-Oth Intang	(130,830,061)
1110000	146201	A/Amort-Hydr-Klamath	0
1110000	146210	A/Amort-Oth Lic/Hydr	(23,266,302)
1110000	146230	A/Amort-LsHld Imprmt	(13,754,984)
	(736.465.711)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2022

FERC Account	Account Number	Account Description	Category	20.	21 Year-end Balance		ear-end	BoY-EoY Ave	rano	Other	100% Transmission	ы	ant-related	Lah	or-related
		'		•						Other	100% HallSillission	rı		Lau	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	17,347,567	•	20,927,068	\$ 19,13	,			\$	19,137,318		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,316,931	\$	2,814,336	\$ 2,568	,633			\$	2,565,633	_	
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	
	132016	Prep Ins-Minority Owned Plants	Other	\$	311,635	\$	321,949		,792	\$ 316,792				_	
	132045	Prepaid Workers Compensation	Labor-related	\$	114,760	\$	108,124		,442					\$	111,442
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,632,238	\$	1,528,988	\$ 1,580	,613			_		\$	1,580,613
	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	\$	20,070,575		22,741,356	\$ 21,40				\$	21,405,965		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	29,204	\$	29,204		,204	\$ 29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	860,083	\$	757,036		,559	\$ 808,559					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	625,994	\$	736,161	\$ 68	,077	\$ 681,077					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	7,796,707	\$	3,922,186	\$ 5,859	,447	\$ 5,859,447					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	6,440,950	\$	2,399,927	\$ 4,420	,439	\$ 4,420,439					
	132310	Prepaid Rating Agency Fees	Other	\$	39,498	\$	35,356	\$ 3	,427	\$ 37,427					
	132320	Prepaid Surety Bond	Other	\$	-	\$	_	\$	-	\$ -					
	132548	Prepaid Cedar Springs II	Other	S	-	\$	507.000	\$ 25	,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914		,914	\$ 207.914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	185,437		.437	\$ 185.437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102		,102	\$ 146,102					
	132564	Prepaid High Plains	Other	6	556,311	\$	556,311		,311	\$ 556.311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370		,370	\$ 282,370					
	132574	Prepaid Leaning Juniper Prepaid McFadden Ridge	Other	Þ	106,767	\$	106,767		5,767						
	132574			9											
		Prepaid Rolling Hills	Other	\$	278,155	\$	278,155		1,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437		,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$ 30	,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	-	\$	-	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,133,351	\$	918,874		,113	\$ 1,026,113					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	402,423	\$	557,594	\$ 480	,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$ -					
	132650	Prepaid Dues	Other	\$	-	\$	375,000	\$ 187	,500	\$ 187,500					
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$ 42	,667			\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,809	\$	213,579	\$ 269	,194	\$ 269,194					
	132740	Prepaid O&M - Wind	Other	\$	89.949	\$	86.856	\$ 88	.402	\$ 88,402					
	132755	Prepaid Aircraft Maint	Labor-related	\$	100,000	\$	83,714	\$ 9	,857					\$	91,857
	132825	Prepaid LGIA Transmission	Other	\$	_	\$		S	_	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	_	\$	_	S	-	\$ -					-
	132900	Prepayments - Other	Labor-related/Other	S	1,250,603	\$	20,851,021	\$ 11,050	.812	\$ 10,000,000				S	1,050,812
	132901	Prep Fees-Oregon Pub Util Commission	Other	•	1,432,437	\$	1,470,260	\$ 1,45		\$ 1,451,348				_	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	132903	Prep Fees-Utah Public Service Commission	Other	6	3,467,002	\$	3,387,132	\$ 3,42		\$ 3,427,067					
	132904	Prep Fees-Idaho Pub Util Commission	Other	6	284,329	\$	293,574		,951	\$ 288,951					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	9	204,323	\$	293,374	\$ 200	,301	ψ 200,951				s	
	132910	·	Labor-related	9	44 420 702	•	16,251,904	\$ 13,69	242					\$	13,691,343
		Prepayments - Hardware & Software		9	11,130,782	3	10,251,904	\$ 13,09	,343	•				Ф	13,091,34
	132926	Prepaid Royalties	Other	\$	(45.005)	\$	-	3	-	a -		•	(7,000)		
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(15,805)	\$	- 44.400.015		,902)	A (0 =00 f =		\$	(7,902)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(2,673,148)		(4,488,817)	\$ (3,580		\$ (3,580,982)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	2,688,952	\$	4,488,817	\$ 3,588		\$ 3,588,885					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,330,601	\$	2,206,988	\$ 2,268	,795	\$ 2,268,795					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	-	\$	-	\$		\$ -					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	750,000	\$ 375	,000	\$ 375,000					
		Total Prepayments		\$	81,560,111	\$ 1	06,302,872	\$ 93,93	,491	\$ 34,261,743	\$ -	\$	43,143,681	\$	16,526,06

100.000% 900% 29.892% - \$ 12,896,340 \$ 9.536% 1,575,974 Total Allocated to Transmission by Category

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2021 and 2022

	Prior year	Current year
Ochoco Substation	0	594,174
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
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	1,517,970	2,112,145

		Prior year	Current year
Total - PacifiCorp	214.47d	14,811,003	14,174,575

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: Summer Lake RS 369	0	n/a	1
BPA: GTA West RS 237	4,905,274	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA Goshen	0	n/a	1
BPA GTA Idaho Falls RS 299	0	n/a	1
Cowlitz RS 234	216,234	n/a	1
Deseret RS 280	n/a	133.1	0
Fall River RS 322	151,308	n/a	1
Foote Creek III, LLC SA 130 (No revenue credit)	0	n/a	1
Idaho RS 427 - Goshen (Exchange)	0	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	20,424	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric RS 137	3,314	n/a	1
Powder River (No revenue credit)	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,961	n/a	1
USBR Weber Basin RS 286	28,170	n/a	1
UAMPS RS 297	n/a	606.7	0
UMPA RS 637	n/a	93.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262 ("2436")	n/a	288.1	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	29,707	n/a	1
Schedule 11 Unauthorized Use of Transm.	0	n/a	1
EDP Renewables North America	161,540	n/a	1
SMUD	64,649	n/a	1
Additional OS Revenue Credit	4,506,239	n/a	1
Att 3 input: Total OS contract revenue credits	11,107,263	1,121.2	

87,941,472

39,488,427 **127,429,899**

Short-term revenue

PacifiCorp Commercial and Trading (C&T)

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

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	61,687,540
Third parties	6,144,059
Total short-term firm	67,831,599
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	26,253,931
Third parties	33,344,369
Total short-term non-firm	59,598,300
Short term firm and non-firm	

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month												
					end)						Current Year	(month end)					
		value															
	Operation	(result of operation															1
	to apply to monthly																1
Appendix A	input columns at																1
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,832,457,692	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,797,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,693,150,000	8,642,150,000	8,642,150,000	9,742,150,000
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		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	24,107,931	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	24,493,189	24,386,785	24,280,382	24,173,978	24,067,574	23,961,171	23,854,767	23,748,363	23,641,960	23,535,556	23,429,153	23,322,749	26,507,474
92	13-month average	42,264,539	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	42,678,915	42,416,984	42,691,329	42,427,925	42,164,521	41,902,612	41,639,204	41,375,795	41,112,387	40,851,297	40,591,344	40,331,392	49,255,311
93	13-month average	2,596,858	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,836,085	2,761,412	2,727,869	2,694,325	2,660,781	2,627,238	2,593,694	2,560,150	2,526,607	2,493,063	2,459,520	2,425,976	2,392,432
94	13-month average	1,586	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	2,945	2,718	2,492	2,265	2,039	1,812	1,586	1,359	1,133	906	680	453	227
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	404,320,904	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	33,499,144	33,359,575	33,361,438	33,396,887	33,422,997	33,466,106	33,481,446	33,502,199	33,657,892	33,161,169	32,949,864	32,729,167	37,832,164
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	4,457,195	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	318,911	368,335	369,808	369,808	369,808	369,812	369,812	369,812	369,812	367,493	366,356	366,356	399,982
100	12-month sum	443,653	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	74,673	74,673	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544
101	12-month sum	2,718	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	(1,158)	227	227	227	227	227	226	227	227	227	227	227	227
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, In 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,213,677,222	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,913,344,935	9,979,210,264	10,012,491,910	10,043,629,269	10,078,071,633	10,010,909,096	10,026,135,098	10,217,898,733	10,326,609,475	10,435,161,802	10,459,101,125	10,534,166,147	10,741,074,399
114	13-month average	72,292,123	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	61,817,828	63,355,603	65,115,775	68,428,563	69,093,416	70,161,161	75,211,749	74,832,716	77,832,201	77,506,547	77,243,044	79,067,647	80,131,356
115	13-month average (enter negative)	(16,125,816)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(17,132,153)	(17,051,868)	(16,971,582)	(16,891,297)	(16,811,011)	(16,730,725)	(16,650,440)	(16,570,154)	(16,489,868)	(16,409,583)	(16,329,297)	(16,249,012)	(9,348,616)
n/a	- "	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2022)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,083,614
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,064,540
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	166,288,491
Total 353.4 Class Assets	180,716,758
Wind Generation Facilities	159,461,168
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	350,284,666

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued	Liability:	Char	ged to:	Prior year	Current Year	Projection		By Category					
Description	Account Calculation	Reserve type	SAB Account	FERC Account	SAR Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Catamani	100% Transmission	Plant	Labor	Other	Total Transmi related Unfur Reserves	
A GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(7.5)	Other	Transmission	Plant	Labor	(7.526)		
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(5.6)	(2.4)	(4.0)	Other				(3.978)		
dar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500, 545510	426.3	(2.0)	(1.9)	(2.0)					(1.950)		
					545500, 545501,											
TL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.100)		
/holesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505206	555	(0.2)	(0.0)	(0.1)	Other				(0.131)		
ccum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(5.3)	(1.7)	(3.5)		(3.515)					
ccum Provision for Rate Refunds - Wholesale rapper Mine Reclamation Obligation	Estimate by C&T Estimate by Fuels	Unfunded Unfunded	284100 289517	229 253	310975 120163, 515100	449.1 151, 501	(3.2)	0.0 (11.0)	(1.6)					(1.620) (9.691)		
lamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(1.2)					(1.189)		
ccrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566, 567	(0.2)	(0.2)	(0.2)		(0.164)			(1.109)		
ccrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.7)	(1.8)	(1.7)	Other	(0.104)			(1.749)		
rov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	545050	925	0.0	0.0	0.0	Other				0.000		
rov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000			
rov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(255.5)	(423.6)	(339.5)	Other				(339.520)		
juries & 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			
juries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	16.0	8.0	Other				8.000		
juries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	101003	131	115.3	235.0	175.1	Other				175.106		
elf-Insured Property Reserve - Pacific Power rovision for Customer A/R (CSS)	Estimate by Legal ("Other") Calculation based on actuals	Unfunded Unfunded	280307 118100	228.1 144	545000 550750	925 904	(1.0) (16.2)	(5.0) (18.1)	(3.0)	Other Other				(3.000)		
rovision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other				(0.083)		
ad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.0)	(0.1)	Other				(0.110)		
ad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue	- (Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.090)		
rovision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)					(0.187)		
ad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.6)	Other				(0.590)		
rovision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	0.0	0.0	0.0	Other				0.000		
ovision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	0.0	0.0	0.0	Other				0.000		
ventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	Various G/L's	506, 553, 557	(0.1)	(0.1)	(0.1)	Other				(0.103)		
ventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	516900	598	(0.9)	(1.0)	(0.9)	Other				(0.916)		
ventory Reserve - PP (T&D) onstruction Work-in-Progress (CWIP) Reserve	Estimate by PP Finance Estimate by PP/RMP Finance	Unfunded Unfunded	120933 148001	154 107	Various G/L's 554990	593, 598 557, 573, 598	(0.7)	(0.4) (6.9)	(0.5)	Other Other				(0.549)		
WIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000		
			162010						/ -							
ncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	102010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)		
ccrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	120151, 515100	151, 501	(8.5)	(4.3)	(6.4)	Other				(6.390)		
ccrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	Various G/L's	Follows Labor	(3.2)	(3.1)	(3.1)	Labor			(3.123)			
nnual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor			0.000			
01(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(1.0)				(0.972)			
afety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.3)				(1.340)			
iti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	Various G/L's	Various	0.0	0.0	0.0	Other				0.000		
ccrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0		Other						
cation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(2.8)	Labor			(2.839)			
acation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.2)	(2.1)	(2.1)	Labor			(2.148)			
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.4)	Labor			(2.370)			
ersonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor			(0.054)			
ersonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.3)				(3.257)			
ersonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)				(0.211)			
ersonal Time Accrual Non-Union ck Leave Accrual IBEW 57	Calculation by Payroll	Unfunded Unfunded	248189 248195	242 242	500516 500515	Follows Labor Follows Labor	(17.1) (6.2)	(17.5) (6.0)	(17.3)	Labor Labor			(17.302) (6.100)			
	Calculation by Payroll					Follows Labor,			(6.1)				(0.100)	(4.400)		
upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	926 Follows Labor,	(1.6)	(1.4)	(1.5)	Other				(1.488)		
ension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	926	(0.5)	(0.4)	(0.5)	Labor			(0.467)			
AS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor, 926, 426.5	(53.7)	(41.6)	(47.7)	Labor			(47.653)			
AS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor, 926	22.7	12.4	17.6	Labor			17.557			
AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(20.3)	Labor			(20.346)			
asatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor,	(2.2)	(2.1)	(2.2)	Labor			(2.158)			
Totals						926	(315.1)	(321.6)	(318.4)		(3.679)	0.000	(92.780)	(221.919)		

Allocators	100.000%	25.783%	9.536%	0.000%	
Total (\$ millions)	(3.679)	0.000	(8.848)	0.000	(12.527)

Appendix A input

(12,527,287)

PacifiCorp Attachment 17 - Post-Retirement Benefits Other Than Pensions (PBC

FERC Acct	Description	2022 Expense
4265000	OTHER DEDUCTIONS	316
5020000	STEAM EXPENSES	1,500
5060000	MISC STEAM PWR EXP	302,644
5063000	MISC STEAM JVA CR	(41,061)
5120000	MANT OF BOILR PLNT	4,423
5140000	MAINT MISC STM PLN	948
5350000	OPER SUPERV & ENG	32,855
5390000	MSC HYD PWR GEN EX	21,019
5480000	GENERATION EXP	10,425
5490000	MIS OTH PWR GEN EX	12,952
5530000	MNT GEN & ELEC PLT	5,055
5560000	SYS CTRL & LD DISP	1,580
5570000	OTHER EXPENSES	68,237
5600000	OPER SUPERV & ENG	62,867
5612000	LD - MONITOR & OPER	10,425
5615000	REL PLAN & STDS DEV	6,318
5680000	MNT SUPERV & ENG	3,159
5800000	OPER SUPERV & ENG	57,496
5810000	LOAD DISPATCHING	19,902
5850000	STRT LGHT-SGNL SYS	1,264
5880000	MSC DISTR EXPENSES	21,745
5900000	MAINT SUPERV & ENG	34,750
5920000	MAINT STAT EQUIP	6,002
5930000	MAINT OVHD LINES	8,607
5950000	MAINT LINE TRNSFRM	4,739
5970000	MNT OF METERS	3,159
5980000	MNT MISC DIST PLNT	3,159
7071000	LBR CLR - RMP	303,959
7072000	LBR CLR - PACPWR	162,669
7081000	Stores Exp CLR - RMP	22,430
7082000	Stores Exp CLR - PP	12,321
9010000	SUPRV (CUST ACCT)	8,214
9020000	METER READING EXP	1,580
9030000	CUST RCRD/COLL EXP	2,211
9031000	CUST RCRD/CUST SYS	2,843
9032000	CUST ACCTG/BILL	6,634
9033000	CUST ACCTG/COLL	47,387
9036000	CUST ACCTG/COMMON	42,964
9081000	CUST ASST EXP-GENL	1,895
9084000	DSM DIRECT	6,318
9086000	CUST SERV	11,689
9090000	INFOR/INSTRCT ADV	4,423
9200000	ADMIN & GEN SALARY	156,034
	Attachment 5 input: Total PBOP	1,458,057

Notes:

Total expense was a net debit for 2018 - 2022
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 decrease in expense in 2022 as compared to 2021 is primarily due to changes in actuarial

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral).

assumptions.

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Enclosure 5

True-Up variance analysis

			2022 True-up	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Onladed Cells are impais	Notes	Reference (I LINO Form Frederice, attachment, or matricularly	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)
Allocators						
Wages & Salary Allocation Factor						
1 Transmission Wages Expense		354.21b	31,337,006	29,153,152	2,183,854	7.49%
Transmission wages Expense		334.210	31,337,000	29,133,132	2,103,034	7.49%
2 Total Wages Expense		354.28b	365,503,661	359,153,337	6,350,324	1.77%
3 Less A&G Wages Expense		354.27b	36.895.696	41.806.504		-11.75%
4 Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	328,607,965	317,346,833		3.55%
· · · · · · · · · · · · · · · · · · ·		(== == -/	,,	,	,,	
5 Wages & Salary Allocator		(Line 1 / Line 4)	9.5363%	9.1865%	0.3498%	3.81%
Plant Allocation Factors						
6 Electric Plant in Service	(Note M)	Attachment 5	32,229,063,918	31,881,804,735	347,259,183	1.09%
7 Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,047,818,088	10,674,475,493		3.50%
8 Accumulated Amortization	(Note N)	Attachment 5	730,985,185	725,504,660		0.76%
9 Total Accumulated Depreciation		(Line 7 + 8)	11,778,803,273	11,399,980,152	378,823,120	3.32%
10 Net Plant		(Line 6 - Line 9)	20,450,260,646	20,481,824,583	(31,563,937)	-0.15%
			.,,,	., . , . , ,	(, , , , , , , ,	
11 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,192,128,820	8,222,391,915	(30,263,095)	-0.37%
12 Gross Plant Allocator		(Line 11 / Line 6)	25.4185%	25.7902%	-0.3718%	-1.44%
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,977,504,550	6,062,779,529		-1.41%
14 Net Plant Allocator		(Line 13 / Line 10)	29.2295%	29.6008%	-0.3713%	-1.25%
Plant Calculations						
Plant Calculations						
Plant In Service						
15 Transmission Plant In Service	(Note M)	Attachment 5	7,950,016,989	7,890,023,096	59,993,893	0.76%
16 New Transmission Plant Additions for Current Calendar Year (weighted by months		Attachment 6	0	104,227,073		-100.00%
17 Total Transmission Plant		(Line 15 + Line 16)	7,950,016,989	7,994,250,169		-0.55%
		,			(, , ,	
18 General Plant	(Note N)	Attachment 5	1,421,119,389	1,376,963,716		3.21%
19 Intangible Plant	(Note N)	Attachment 5	1,117,728,004	1,106,474,798		1.02%
20 Total General and Intangible Plant		(Line 18 + Line 19)	2,538,847,394	2,483,438,514		2.23%
21 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
22 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	242,111,831	228,141,746	13,970,085	6.12%
23 Land Held for Future Use	(Notes B & L)	Attachment 5	1,815,058	1,517,970	297,087	19.57%
20 2010 1011 000	(Notes B & E)	,	1,515,000	1,517,570	231,001	10.01 /0
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,193,943,877	8,223,909,885	(29,966,008)	-0.36%

			2022 True-up	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
			True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-file
Accumulated Depreciation and Amortization						
Accumulated Soprociation and Amorazation						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,093,179,612	2,045,200,003	47,979,609	2.35%
26 Accumulated General Depreciation	(Note N)	Attachment 5	542,514,966	519,932,106	22,582,861	4.34%
27 Accumulated Amortization 28 Accumulated General and Intangible Depreciation	(Note N)	(Line 8) (Line 26 + 27)	730,985,185 1,273,500,151	725,504,660 1,245,436,765	5,480,526 28,063,386	0.76% 2.25%
29 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%	20,003,000	2.2570
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	121,444,658	114,412,383	7,032,275	6.15%
O4 Total Assessment of December 1 and Assessfunding		(Line 05 + Line 00)	0.014.004.070	0.450.040.000	FF 044 004	0.550/
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,214,624,270	2,159,612,386	55,011,884	2.55%
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,979,319,607	6,064,297,500	(84,977,892)	-1.40%
Adjustments To Rate Base						
Accumulated Deferred Income Taxes						
33 ADIT net of FASB 106 and 109		Attachment 1A	(830,158,781)	(814,784,244)	(15,374,537)	-1.89%
33b Excess or Deficient ADIT Balance		Attachment 1B	(337,096,657)	(347,044,662)	9,948,006	2.87%
CWIP for Incentive Transmission Projects						
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
	(1332-2)					
ITC Adjustment						
35 IRC 46(f)1 adjustment		Attachment 5	(6,692)	(8,194)	1,502	18.33%
Unfunded Reserves						
36 Unfunded Reserves		Attachment 16	(12,480,157)	(15,762,530)	3,282,373	20.82%
			(, ==, = ,	(), , , , , , , ,	., . , .	
Prepayments						
37 Prepayments	(Note K & N)	Attachment 11	14,186,647	11,284,526	2,902,120	25.72%
Abandoned Plant						
38 Unamortized Abandoned Plant	(Note O)		0	0	0	n/m

Materials and Supplies 39 Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
40 Wage & Salary Allocator	(Note IV)	(Line 5)	9.5363%	9.1865%		3.81%
41 Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0	0.100070	0	n/m
42 Construction Materials & Supplies	(Note N)	Attachment 5	227,751,129	203,514,526	24,236,603	11.91%
43 Wage & Salary Allocator	(**************************************	(Line 5)	9.5363%	9.1865%	_1,_00,000	
Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	21,719,006	18,695,917	3,023,090	16.17%
45 Transmission Materials & Supplies	(Note N)	Attachment 5	1,071,587	815,425	256,162	31.41%
46 Total Materials & Supplies Allocated to Transmission	, , ,	(Line 41 + Line 44 + Line 45)	22,790,593	19,511,342	3,279,251	16.81%
Cash Working Capital						
47 Operation & Maintenance Expense		(Line 75)	92,147,051	80,062,747	12,084,304	15.09%
48 1/8th Rule	(Note S)	Zero	0.0%	0.0%	.2,004	10.0070
49 Total Cash Working Capital Allocated to Transmission	((Line 47 * Line 48)	0	0	0	n/m
Notwork Ungrado Palanco						
Network Upgrade Balance 50 Network Upgrade Balance	(Note N)	Attachment 5	(151,278,495)	(147,966,140)	(3,312,355)	-2.24%
Town Opprade Balance	(14016-14)	/ maoninon o	(101,210,490)	(147,300,140)	(0,012,000)	-Z.Z T /0
51 Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,043,542)	(1,294,769,902)	726,360	0.06%
52 Rate Base		(Line 32 + Line 51)	4,685,276,065	4.769.527.598	(84.251.532)	-1.77%
JZ NAIG DASE		(LINE 32 + LINE 31)	4,000,270,065	4,765,527,598	(04,231,532)	-1.1170

			2022 True-up	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
onaueu cens are inputs	Notes	itelefence (i Litto i offir i reference, attaciment, of instruction)	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)
Operations & Maintenance Expense						
Transmission O&M						
53 Transmission O&M		Attachment 5	239,061,031	232,161,868	6,899,163	2.97%
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,849,245	10,309,902	539,343	5.23%
55 Less: Account 565		Attachment 5	163,235,255	159.058.497	4,176,758	2.63%
56 Transmission O&M		(Lines 53 - 55)	64,976,531	62,793,469	2,183,062	3.48%
		(,	,,,,,,,	, , , , ,	,,	
Allocated Administrative & General Expenses						
57 Total A&G		320.197b	264,608,506	170,669,671	93,938,835	55.04%
58 Less Actual PBOP Expense Adjustment		Attachment 5	0	0	0	n/m
59 Less Property Insurance Account 924		320.185b	4,518,334	4,207,600	310,734	7.39%
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	0	0	n/m
61 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,166,699	26,427,417	(260,718)	-0.99%
62 Less General Advertising Exp Account 930.1		320.191b	15,720	8,074	7,646	94.70%
63 Less Membership Dues	(Note C)	Attachment 5	718,488	860,993	(142,505)	-16.55%
64 Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	233,189,265	139,165,587	94,023,678	67.56%
65 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	22,237,603	12,784,484	9,453,119	73.94%
Directly Assigned A&G	41.4		0.704.407	0.000.044	221 722	44.000/
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,784,427	3,399,644	384,782	11.32%
68 General Advertising Exp Account 930.1 - Safety-related Advertising Subtotal - Accounts 928 and 930.1 - Transmission Related		Attachment 5	0	0.000.014	0	n/m 11.32%
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,784,427	3,399,644	384,782	11.32%
70 Property Insurance Account 924	(Note F)	Attachment 5	4,518,334	4,207,600	310,734	7.39%
71 General Advertising Exp Account 930.1 - Education and Outreach	(Note 1)	Attachment 5	4,516,554	4,207,000	0 0	n/m
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,518,334	4,207,600	310,734	7.39%
73 Gross Plant Allocator		(Line 12)	25.4185%	25.7902%	310,734	1.55%
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,148,491	1,085,150	63,341	5.84%
Ado bilotty Assigned to Transmission		(Ellio 72 Ellio 70)	1,1-10,-101	1,000,100	00,041	0.0470
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	92,147,051	80,062,747	12,084,304	15.09%
Depreciation & Amortization Expense						
Depreciation Expense						
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	137,423,038	134,616,361	2,806,677	2.08%
77 Occord December 5 construction Act 15 CO 15 CO 15 CO	41	A44 - 1 1 - 5	== === == :	17.005	0.700 :	F 700/
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	50,352,724	47,626,073	2,726,651	5.73%
78 Intangible Amortization	(Note H)	Attachment 5	64,151,576	58,013,199	6,138,377	10.58%
79 Total		(Line 77 + Line 78) (Line 5)	114,504,300	105,639,272	8,865,028	8.39%
80 Wage & Salary Allocator 81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 5) (Line 79 * Line 80)	9.5363% 10,919,461	9.1865% 9,704,580	1,214,881	12.52%
or General Depreciation and intangible Amortization Functionalized to Transmission		(Line 79 Line 60)	10,919,461	9,704,560	1,214,001	12.52%
82 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
7 Junia one a Hart Americani	(14016-0)		U	U	Ü	19111
83 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	148,342,499	144,320,941	4,021,558	2.79%
		· · · · · · · · · · · · · · · · · · ·		,,-	,,	
Taxes Other Than Income						
84 Taxes Other than Income Taxes		Attachment 2	41,703,289	48,233,785	(6,530,496)	-13.54%
85 Total Taxes Other than Income Taxes		(Line 84)	41,703,289	48,233,785	(6,530,496)	-13.54%
					,	

Shaded cells are inpute Notes Peference attachment or instruction)	Absolute change value minus 2022 Projection (as-filed)	Percent change Change over 2022 Projection (as-filed)
Return \ Capitalization Calculations	, , ,	Change over 2022 Projection (as-filed)
	(10,076,923)	
	(10,076,923)	
Long-Term Debt	(10,076,923)	
·	(10,076,923)	
86 Account 221 Bonds Attachment 14 8,832,457,692 8,842,534,615	,	-0.11%
87 Less Account 222 Reacquired Bonds Attachment 14 0 0	0	n/m
88 Account 223 Long-term Advances from Associated Cos. Attachment 14 0 0	0	n/m
89 Account 224 Other Long-term Debt Attachment 14 0 0	0	n/m
90 Gross Proceeds Outstanding Long-term Debt Sum Lines 86 through 89 8,832,457,692 8,842,534,615	(10,076,923)	-0.11%
91 Less Account 226 Unamortized Discount (Note T) Attachment 14 24,107,931 20,988,276	3,119,655	14.86%
92 Less Account 181 Unamortized Debt Expense (Note T) Attachment 14 42,264,539 39,782,153	2,482,386	6.24%
93 Less Account 189 Unamortized Loss on Reacquired Debt (Note T) Attachment 14 2,596,858 3,099,866	(503,008)	-16.23%
94 Plus Account 225 Unamortized Premium (Note T) Attachment 14 1,586 8,446	(6,861)	-81.23%
95 Plus Account 257 Unamortized Gain on Reacquired Debt (Note T) Attachment 14 0 0	0	n/m
96 Net Proceeds Long Term Debt Sum Lines 90 through 95 8,763,489,950 8,778,672,766	(15,182,817)	-0.17%
Long Term Debt Cost		
97 Accounts 427 and 430 Long Term Interest Expense (Notes R & T) Attachment 14 404,320,904 405,404,301	(1,083,397)	-0.27%
98 Less Hedging Expense (Note R) Attachment 14 0 0	(1,000,597)	n/m
99 Account 428 Amortized Debt Discount and Expense (Note T) Attachment 14 4,457,195 4,541,192	(83,998)	-1.85%
100 Account 428.1 Amortized Loss on Reacquired Debt (Note T) Attachment 14 443,653 607,365	(163,712)	-26.95%
101 Less Account 429 Amortized Premium (Note T) Attachment 14 2,718 9,641	(6,924)	-71.81%
102 Less Account 429.1 Amortized Gain on Reacquired Debt (Note T) Attachment 14 0 0 0	(0,024)	n/m
103 Total Long Term Debt Cost Sum Lines 97 through 102 409,219,034 410,543,217	(1,324,183)	-0.32%
	,	
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
Total Preferred Stock Sum Lines 104 through 109 2,397,600 2,397,600	0	0.00%
Preferred Dividend Attachment 14 (Enter positive) 161,902 161,902	0	0.00%
Common Stock		
112 Proprietary Capital Attachment 14 10,213,677,222 9,573,346,279	640,330,943	6.69%
113 Less: Total Preferred Stock (Line 110) 2,397,600 2,397,600 2,397,600	0	0.00%
114 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 72,292,123 86,774,204	(14,482,081)	-16.69%
115 Less: Account 219 Attachment 14 (16,125,816) (18,514,257)	2,388,441	12.90%
116 Total Common Stock Sum Lines 112 through 115 10,155,113,314 9,502,688,732	652,424,582	6.87%

Notes Reference (FER) From 1 seference, utilischment, to insolution) Proceed change Proceed change Trip Total Long Term Data? (Notes O & R) (Line 10) (Line 50 * 110 * 116) (Line 10) (Line 50 * 110						2022 True-up	2022 Projection (as-filed)		
Debt percent Total Long Term Debt (Nales Q & R) (Line 90 / (Line 90 + 110 + 116)) 48.99% 48.99% 4.29%	Shado	d cells are inputs	No	otos	Reference (FERC Form 1 reference attachment or instruction)	-	2021 Form 1 data	Absolute change	
Preferred personne Preferred Stock	Silade	u cens are inputs	No	otes	releience (i ENC i omi i releience, attaciment, oi instruction)	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)
Preferred percent Preferred percent Common Block (Note O & R) (Line 110 / (Lines 90 + 110 + 116)) S. 3,00% S. 1,70% S. 1,21%	447	Daldagasart	Total Laura Tarra Dahi	- O 9 D)	(Line 00 / /Lines 00 + 440 +440))	46.000/	40.400/	4 040/	
Common percent Common Stock (Notes O.8 R) (Line 10 / (Line 90 + 110 + 110) S3.00% S1.79% 1.21%				SQ&R)					
Long Term Debt Cost				- O & D)					
	119	Common percent	Common Stock (Notes	s Q & R)	(Line 110 / (Lines 90 + 110 +110))	53.00%	51.79%	1.21%	
Preferred Slock cost			Long Term Debt Cost /						
Pederrac Cost	120	Debt Cost	Preferred Stock cost =		(Line 103 / Line 96)	4.67%	4.68%	-0.01%	
Common Cost Common Cost Common Slock (Note H) Fixed 9,80%	121	Preferred Cost			(Line 111 / Line 110)	6.75%	6.75%	0.00%	
Weighted Cost of Debt				nte H)	,				
Variable Cost of Preferred Stock Line 118* Line 121) 0.00% 0.0	122		Common Glock (170	56 11)	Tixou	3.3070	0.0070		
Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.389% 7.33% 0.06%									
Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 346,193,653 349,625,755 (3,432,102) -0.98%			Common Stock						
Income Tax Rates	126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3890%	7.33%	0.06%	
Income Tax Rates Income Tax Rate Income Tax Component Income Tax Com	127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	346,193,653	349,625,755	(3,432,102)	-0.98%
FIT = Federal Income Tax Rate (Note G) (Note	Compo	osite Income Taxes							
129 SIT = State Income Tax Rate or Composite (Note G) 130 p (percent of federal income tax deductible for state purposes) 131 T (1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)) : 132 T / (1-T) 133 Amortized Investment Tax Credit - Transmission Related 134 ITC Adjust. Allocated to Trans Grossed Up ITC Adjustment x 1 / (1-T) 135 Income Tax Component = (T/1-T)* Investment Return * (1-(WCLTD/ROR)) = (Line 133* (1 / (1-Line 123 / Line 1			(5)-	-4- (0)		24.000/	24.000/	0.000/	
130 p (percent of federal income tax deductible for state purposes) Per state tax code 0.00%					A44				
131 T 24.587% 32.602% 32.602% 32.602% ITC Adjustment 133 Amortized Investment Tax Credit - Transmission Related 134 ITC Adjust. Allocated to Trans Grossed Up ITC Adjustment x 1 / (1-T) 135 Income Tax Component = (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = (Line 132 * Line 123 / Line 126))] 135 Excess or Deficient ADIT Amortization 136 Grossed up Excess or Deficient ADIT Amortization 137 Excess or Deficient ADIT Amortization 138 Excess or Deficient ADIT Amortization 139 Excess or Deficient ADIT Amortization 130 Excess or Deficient ADIT Amortization 131 T 24.587% 24.587% 32.602% 132 (10 - SIT * FIT * p)}: 132		•							
17C Adjustment 17C				purposes)	Per state tax code				
Attachment 5 (308,583) (396,407) 87,824 22.15% [ITC Adjust. Allocated to Trans Grossed Up ITC Adjustment x 1 / (1-T) Line 133 * (1 / (1 - Line 131)) (409,189) (525,645) 116,457 22.15% [Line 133 * (1 / (1 - Line 131)) (409,189) (525,645) 116,457 22.15% 116,000 Tax Component = (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = (Line 132 * Line 127 * (1- (Line 123 / Line 126))] 79,352,089 78,939,367 412,723 0.52% Attachment 1B (19,896,011) (19,896,011) (19,896,011) 0 0.00% 115 (26,382,594) (26,382,594) 0 0 0.00%		·	1-1-{((1-311) (1-711)]/(1-311 FII P)}-						
134 ITC Adjust. Allocated to Trans Grossed Up ITC Adjustment x 1 / (1-T) Line 133 * (1 / (1 - Line 131)) (409,189) (525,645) 116,457 22.15% 135 Income Tax Component = (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = [Line 132 * Line 127 * (1- (Line 123 / Line 126))] 79,352,089 78,939,367 412,723 0.52%		ITC Adjustment							
135 Income Tax Component = (T/1-T) * Investment Return * (1-{WCLTD/ROR}) = [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	133	Amortized Investment Tax Credit - Transmission Related			Attachment 5				
135b Excess or Deficient ADIT Amortization Attachment 1B (19,896,011) (19,896,011) (19,896,011) (26,382,594) (26,382,594) (26,382,594) (26,382,594)	134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(409,189)	(525,645)	116,457	22.15%
135c Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) Line 135b * 1 / (1-T) (26,382,594) (26,382,594) 0 0.00%			(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	•					
			Former Deficient ADIT Assemble (1)						
136 Total Income Taxes (Line 134 + Line 135+ Line 135c) 52,560,307 52,031,127 529,179 1.02%	135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustm	nent * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,594)	(26,382,594)	0	0.00%
	136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,560,307	52,031,127	529,179	1.02%

				2022 True-up	2022 Projection (as-filed)		
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Silade	d cens are inputs	Notes	Reference (I LING Form Frenchice, attachment, or instruction)	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)
Payan	ue Requirement						
Kevell	ze nequirement						
	Summary						
137	Net Property, Plant & Equipment		(Line 32)	5,979,319,607	6,064,297,500	(84,977,892)	-1.40%
138 139	Total Adjustment to Rate Base Rate Base		(Line 51) (Line 52)	(1,294,043,542) 4.685,276,065	(1,294,769,902) 4,769,527,598	726,360 (84,251,532)	0.06% -1.77%
139	Nate base		(Line 32)	4,063,270,003	4,709,327,390	(04,231,332)	-1.7770
140	Total Transmission O&M		(Line 75)	92,147,051	80,062,747	12,084,304	15.09%
141	Total Transmission Depreciation & Amortization		(Line 83)	148,342,499	144,320,941	4,021,558	2.79%
142	Taxes Other than Income		(Line 85)	41,703,289	48,233,785	(6,530,496)	-13.54%
143	Investment Return		(Line 127)	346,193,653	349,625,755	(3,432,102)	-0.98%
144	Income Taxes		(Line 136)	52,560,307	52,031,127	529,179	1.02%
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	680,946,798	674,274,355	6,672,443	0.99%
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		(Line 15)	7.050.046.000	7 000 000 000	59,993,893	0.76%
		(NI+++-1)	(Line 15)	7,950,016,989	7,890,023,096		
147	Excluded Transmission Facilities	(Note J)	Attachment 15	350,284,666	346,439,410	3,845,257	1.11%
148	Included Transmission Facilities		(Line 146 - Line 147)	7,599,732,322	7,543,583,686	56,148,636	0.74%
149	Inclusion Ratio		(Line 148 / Line 146)	95.59%	95.61%		0.000/
150	Gross Revenue Requirement		(Line 145)	680,946,798	674,274,355	6,672,443	0.99%
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	650,943,690	644,667,952	6,275,738	0.97%
	Revenue Credits						
152	Revenue Credits		Attachment 3	146,736,897	133,378,159	13,358,738	10.02%
153	Net Revenue Requirement		(Line 151 - Line 152)	504,206,793	511,289,793	(7,083,000)	-1.39%
	Net Plant Carrying Charge						
154	Gross Revenue Requirement		(Line 150)	680,946,798	674,274,355	6,672,443	0.99%
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,856,837,377	5,949,050,166	(92,212,789)	-1.55%
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.6265%	11.3342%	0.29%	
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.2802%	9.0713%	0.21%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4718%	2.3197%	0.15%	
	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)	282,192,839	272,617,473	9,575,366	3.51%
160	Increased Return and Taxes		Attachment 4	431,681,746	434,413,088	(2,731,342)	-0.63%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	713,874,585	707,030,561	6,844,024	0.97%
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,856,837,377	5,949,050,166	(92,212,789)	-1.55%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.1887%	11.8848%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.8424%	9.6219%		
165	Net Revenue Requirement		(Line 153)	504,206,793	511,289,793	(7,083,000)	-1.39%
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167	Transmission Incentive Credit		Attachment 7	5,401,411	5,291,836	109,576	2.07%
168	Interest on Network Upgrade Facilities		Attachment 5	5,813,346	4,690,561	1,122,785	23.94%
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	515,421,550	521,272,190	(5,850,639)	-1.12%
	Network Service Rate						
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,468	14,036	432	3.08%
171	Rate (\$/MW-year)		(Line 169 / 170)	35,626	37,139	(1,514)	-4.08%
172	Network Service Rate (\$/MW-year)		(Line 171)	35,626	37,139	(1,514)	-4.08%
	(*******)		\ - · · · /	55,526	37,100	(1,014)	1.0070

2022 True-up

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
Shaded cens are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	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 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
- (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
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

2022 Projection (as-filed)

2021 Form 1 data	Absolute change	Percent change
2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$650,943,690
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission	Attachment 3, Line 6 Attachment 3, Line 12	\$6,199,584 \$140,537,314
4	Total Revenue Credits	Line 2 + Line 3	\$146,736,897
5	Interest on Network Upgrades	Attachment 5	\$5,813,346
6	Transmission Incentive Credit	Attachment 7	\$5,401,411
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$515,421,550
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,468
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.625756
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.968813
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.685111
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.137022
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.097873
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.56
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.08

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,711,177,577)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.2295%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,316,074	(11,431,280)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(815,232,930)

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
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19					1	1	
Employee Be							
							Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	C		CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	6.376.812	0	•		0.070.040	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300	720.200 Deferred Comp. Accrual - Cash Basis	2.134.413	0	<u> </u>	U		employees. Non-qualified deferred compensation plan under IRC Subsection 409A.
201324	720.200 Deletted Cottip. Accidal - Casil Basis	2,134,413	U	0		2,104,410	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	784,322	0	0	C	784,322	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	381,172	381,172	0	0	0	constituting payments made above the IRC Subsection 415 limitations.
007000	FOE COO. Marchine Assembl Cook Basis (O.F. asse)	7.405.733	0	•		7 405 700	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)	7,405,733	U	U	U	7,405,733	periods or upon termination. Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	546.673	0	0	0	546 673	Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	C		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	C		Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der							
287249	415.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	C	0	Non-current liability for frozen mark to market derivatives.
Regulatory L	labilities:						Degulatory liability actablished to record the outherized plant cleaves each for him Bridger and
287045	610.155 RL - WA - Plant Closure Costs	333,329	333,329	0		0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
201043	OTO. TOO THE - WAT-1 Tank Globale Costs	000,020	000,020	•		,	Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	C	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626.813	626,813	•			costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	020,813	626,813	U	U	U	Jim Bridger Plant pursuant to Docket UE-191024. Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64.244	64,244	0	0	0	customers for Klamath River Dams Removal.
		- 1,					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	693,274	693,274	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
287053	705.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	0			rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
201033	703.342 TC - IIICOITIE TAX DEIEITAI - OTC	1,021,022	1,021,022	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 Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	2,194,452	2,194,452	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 Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	201,039	201,039	0	C	0	and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488 095	488 095	0			Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
207001	703.340 RE - Flotected FF &E EDIT ATTORIZATION - CA	400,093	400,093	0		, , , , , , , , , , , , , , , , , , , ,	Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	C	0	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	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
007004	705 040 DI Destanta di DD05 EDIT Associativa di LIT	5.000.057	E 000 055				Regulatory liability established to record the deferral of protected property related EDIT
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0	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	3.140.136	3.140.136	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
20,000		5,1.5,100	0,110,100				Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.
		•					

Part 1957 1.							
Part 1968 1969	287111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0 0 3	15% to 21%.
Part 1968 Part	297112	705 200 DI Protocted DDRE EDIT ID	20.402.094	20 402 094	0	F	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded is a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
2011 1942 P. Packed PFE DF ON 20 20 20 20 20 20 20 2	20/112	703.200 NE - Florected FFRE EDIT - ID	20,492,904	20,492,904	0	F	Regulatory liability established to defer Oregon's portion of protected property related EDIT
1972 1982 R Process 1982 R P	287113	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0 0 3	5% to 21%.
Property Set Prop	287114	705 290 RI - Protected PP&F FDIT - WA	20.945.893	20 945 893	0	r	ecorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
2011 775.99 R.	20/11/	TOOLOG THE THOUSING THE EDIT WIT	20,510,000	20,010,000		F	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
19.10 19.0	287115	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0 0 3	15% to 21%.
Processor PRESENCE 19-25	287116	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	a	is a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
1995 1996							
1971 1972 1972 1972 1973	287121	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0 0 3 F	15% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
Page	287124	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0 0 E	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate rom 35% to 21%.
15.217 15.24 15.24 15.25 15.						F	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT ecorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
19.00 19.0	287125	705.297 RL - Non Protected PP&E EDIT- WY		8,877,468	0	0 0 3 F	15% to 21%. Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
19.20 1.	287173	415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	0 0 in	ncremental decommissioning pursuant to Docket UE-191024
2017 2017	287174	705.410 RL - Cholla Decommissioning - CA	(12,328)		0	0	
Postable Processing Proce	287176	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0 F	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
18.100 1	287177	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0 O F	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
\$27.00 \$2.	287178	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	
2011 10 12 R Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 10 Mrs Home Tax Property Fordinar - PMI 10 Mrs Home Tax Property Fordinary - Home Tax Property Fordinary	287184	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0 0 6	entities, to be used to fund programs that benefit Oregon customers.
2011 10 10 10 10 10 10 1	287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0 0	other deferred items that do not have current provision impacts.
27191 70.200 R. No-Property CDIT CA 98.800 98.800 0 0 0 0 0 0 0 0 0	287190	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0		
27719 705.200 R. Non-Propenty EDIT - CA 98.601 9.001						F	Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 706.284 RL - Nun-Property EDIT - WA	287191	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0 0 ii	n the income tax rate.
207196 202.079 R FAS 198 Pool Retirement 6,465,400 0 0 0 0 0 0 0 0 0	287195	705 284 RI - Non-Property EDIT - WA	260 950	260 950	0	_ r	on-property accumulated deferred income taxes allocable to Washington resulting from the
287200 705.287		· •			0	F	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
1					0	0 0 F	Regulatory liability with respect to the Washington decoupling mechanism.
Regulatory Lubilly established to record Energy Savings Assistance (ESA) - CA						i	n the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
16,224 16,244 1	287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
Regulatory Liability established per Order No. 15-080 in Dockset ELECt go on Per accordance for January (and implement as a balancing according to a pass-introduction of pass-	287209	705.266 RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0 0 0	ESA collections from California offset by ESA program expenditures incurred) in a regulatory ability balancing account for California.
September 1673,798 1673,798 1673,798 1673,798 0							
Regulatory (InDitty established as a balancing account for a pass-through benefit to Idaho outsuffering customers receive acredit to their bill.	287212	705 245 PL - OR Direct Access 5 Vr Ont out	1 673 708	1 673 708	0		
287213 425.381 R. P. P. P. Balance Act - ID	201212	103.240 RE - ON BIROCEPIOCOSS & 11 Opt out	1,070,730	1,073,730			
difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan related costs were disallowed in Washington, therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.	287213	425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0 0	ustomers from BPA (Bonneville Power Administration) under the Northwest Power Act where ualifying customers receive a credit to their bill.
287225 605.103 ARC/Regulatory Difference - Trojan - WA							
287227 705.531 RL - VIX Solar Feed-in Tariff - NC 3,026,841 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 3,026,841 0 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 Regulatory Difference - Troign - WA 15,026 0 0 0 Regulatory Difference - Troign - WA 15,026 0 0 0 0 0 0 0 0 0						a	occount is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287227 705.531 RL - UT Solar Feed-in Tariff - NC 3.026,841 3.026,841 0 0 0 Regulatory liability established to record UT solar Feed in Tariff NC Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism PCAM) Regulatory liability established to record the Crean Power Po	287225	605.103 ARO/Regulatory Difference - Trojan - WA	15.026	15.026	0		
287231 705.519 RL - WA Def NPC - Noncurrent 680,043 680,043 0 0 (PCAM) deferrals. 880,043 0 0 0 (PCAM) deferrals. 880,04 0 0 0 (PCAM) deferrals. 880,04 0 0 0 (PCAM) deferrals. 880,04	287227	705.531 RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0 0 F	Regulatory liability established to record UT solar Feed in Tariff.
287233 705.515 RL - OR Def NPC - Noncurrent 1,952.262 1,952.262 0 0 0 setablished to record the Oregon 20.71 FERC Refund. 287237 705.510 RL - CA Def NPC - Noncurrent 574.598 574.598 0 0 0 deterrals. 287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.653 1,525.653 0 0 0 dedicated and the set of the properties of California preenhouse as pollution emission of California pr	287231	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0 0 (PCAM) deferrals.
287233 705.515 RL - OR Def NPC - Noncurrent 1,952,262 1,952,262 0 0 0 established to record the Oregon 2017 FERC Refund.						a	and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Gelerals. 287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Regulatory assets result in a credit balance instead of a debit balance, or vice of versa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of a discovered process. 287262 100.100 RL ITC 141,964 141,964 0 0 0 Regulatory liability established for ecord the deferral of the Pryor Mountain renewable energy or received by the Company. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Recurrence between REC revenue included in rates and Recurrence and received by the Company.	287233	705.515 RL - OR Def NPC - Noncurrent			0	0 0 6	established to record the Oregon 2017 FERC Refund.
287237 705.755 RL - Noncurrent Reclass-Other 85,990 85,990 0 0 0 Uversa. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Begulatory liability established to record purchase of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics of California greenhouse gas pollution emission of Danach Physics Greenhouse gas pollution emission	287235	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	0 0 0	leferrals.
28728 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 credits revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 credits revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability possibility to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to track the difference between REC revenue included in rates and Regulatory Liability stabilities to tra	287237	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0 0 0	he balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa
287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 0 certifies revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 0 certifies revenue that will be given back to Washington customers. 287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 325,872 325,872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory liability established to record the deferral of the Pryor Mountains renewable energy or certification and control 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 or depreciation. Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax or depreciation. Regulatory liability stablished to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included					0	F	Regulatory liability established to record purchase of California greenhouse gas pollution emission
287262 100.100 RL ITC 141.964 141.964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						F	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287288 415.706 RL - 50% Bonus Tax Depreciation - WY 84.697 84.697 0 0 depreciation. 287271 705.336 RL - Sale of RECs - UT 326,872 326,872 0 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation. Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.					0		
287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84,697 84,697 0 0 0 depreciation. Regulatory Liability established to track the difference between REC revenue included in rates and 0 Utah'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 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC revenue included in rates and 0 Regulatory Liability established to track the difference between REC r					0	0 0 F	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Utah'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	287268	415.706 RL - 50% Bonus Tax Depreciation - WY			0	0 0 0	lepreciation.
	287271	705.336 RL - Sale of RECs - UT	325,872	325,872	0	0 0 μ	Itah's allocation of the actual REC revenue received by the Company.
	287272	705.337 RL - Sale of RECs - WY	108,478	108,478	0		

007074 705 004 PL 0313 45 PEO OD	105.801	105.801				Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	U		(Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
						the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284 610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	((versa.
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	(0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	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	17,231,816	17,231,816	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	205.301	205,301	0			qualifying customers receive a credit to their bill.
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	867,977	867,977	0	() (
287390 610.141 RL - WA Rate Refunds	700.026	700,026	0			Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
207390 010. 141 INL - WA Nate Neturius	700,020	700,020	U		,	Regulatory liability established to record the effects of changes in fair value of certain derivative
						instruments entered into to hedge the Company's future retail resource requirements.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	() (
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
2014 10 700.241 INC. Miteriative Nate for Elietyy Program - CANC - CA	133,900	133,500	U		,	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	1,272,061	1,272,061	0	() (Plant that are in excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	336.911	336.911	0			Regulatory liability established to record the balancing account activitys for the Utah Home Energy Lifeline Program.
201945 010.142 N.C. Of Hollie Energy LifeLine	330,911	330,911	U		,	Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	() (Income Energy Assistance Program.
			·			Regulatory liability established to record revenues received from customers participating in the
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	0	,		company's Blue Sky renewable energy program, which are then used to purchase renewable
201413 103.210 KE - Dide Sky Frogram ON	330,207	330,207	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
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	0	() (energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33,026	33,026	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
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	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
287477 705.274 RL - Blue Sky Program ID	36,773	36,773	0			energy certificates
						Regulatory liability established to record revenues received from customers participating in the
207470 TOS OTS DI Plus Clas Paramer MOV	161.800	404 000	•			company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	U)	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	(due to the implementation of new rates on January 1, 2014.
State Carryforwards	407.000	407.000				
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	187,893 66,976,846	187,893 66,976,846	0			Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
201431 DTA Net Operating Coss Carrylorward-State	00,570,040	00,970,040	0		,	Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL						carryforward.
	(14,104,595)	(14,104,595)	0			
287371 DTA 930.100 Oregon BETC Credits	584,208	584,208	0			Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	584,208 331,353	584,208 331,353	0 0 0			Oregon state income tax credit carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287498 DTA Idaho ITC Carryforward	584,208	584,208		(Accrued liability for purchased Uregon Business Energy, I ax Credits (bit I Cs). Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Ildaho state income tax credit carryforward.
287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287295 DTA Colorado Tax Credit Carryforward	584,208 331,353 75,465 18,813,201 132,444	584,208 331,353 75,465 18,813,201 132,444	0	(Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287299 DTA Colorado Tax Credit Carryforward 287290 DTA CA AMT Credit Carryforward 287281 DTA CA AMT Credit Carryforward	584,208 331,353 75,465 18,813,201	584,208 331,353 75,465 18,813,201	0	(Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. daho state income tax credit carryforward.
287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward	584,208 331,353 75,465 18,813,201 132,444	584,208 331,353 75,465 18,813,201 132,444	0	(Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward.
287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287280 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis	584,208 331,353 75,465 18,813,201 132,444	584,208 331,353 75,465 18,813,201 132,444	0	(Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287269 DTA Idaho ITC Carryforward 287281 DTA Colardo Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81injuries & Damages Accrual - Cash Basis Asset Retirement Obligations	584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
287371	584,208 331,353 75,465 18,813,201 132,444 275,386	584,208 331,353 75,465 18,813,201 132,444 275,386	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287492 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward Loss Contingencies DTA CA AMT Credit Carryforward Asset Retirement Obligations Asset Retirement Obligations	584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287371	584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration.
287371	\$84,268 331,353 75,465 18,913,201 132,444 275,366 34,476,231 72,638,523	584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523	0	(Oregon state income tax credit carryforward.
287371	\$64,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	584.208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199)	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration.
287371	\$84,268 331,353 75,465 18,913,201 132,444 275,366 34,476,231 72,638,523	584,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287498 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 2872781 DTA Colorado Tax Credit Carryforward 2887281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 DIS 5400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA	\$64,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	584.208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0	(Oregon state income tax credit carryforward.
287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287491 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 2887281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 DS 5400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287181 205.201 Inventory Reserve - Cholla Unit 4	\$64,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	584.208 331.353 75,465 18.813.201 132,444 275.386 34,476.231 72,638.523 (12,292,199) 584,654 1,313.391	0	(Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287498 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward 2872781 DTA Colorado Tax Credit Carryforward 2887281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 DIS 5400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA	\$64,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	584.208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287371 DTA 930, 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA Colorado Tax Credit Carryforward 2887281 DTA CA AMT Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 Valuation Allowance for State Credit DTA 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholia Unit 4	\$64,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	584.208 331.353 75,465 18.813.201 132,444 275.386 34,476.231 72,638.523 (12,292,199) 584,654 1,313.391	0	(Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected
287371	\$64,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287371	\$64,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	584.208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service.
287311	\$64,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable defermed incomes.
287371 DTA 930. 100 Oregon BETC Credits 287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward 287289 DTA Colorado Tax Credit Carryforward 287281 DTA COlorado Tax Credit Carryforward Loss Contingencies 87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis Asset Retirement Obligations 287339 287339 105.400 FAS 143 ARO Liability Other Deferred Assets: 287100 287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	\$64,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	584.208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0	(Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability stablished to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287311	\$84,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
28731	\$84,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Oregon state income tax credit carryforward. Blook-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability stablished to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287311	\$84,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
28731	\$84,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) \$84,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Chehalis plant not currently deductible for income tax purposes.
287311	\$84,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established for eserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Senvice. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287371	\$84,268 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) \$84,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruad for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 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 by the Internal Revenue Service. Advanced payments receivable due from joint owners. Reserve against receivable due from joint owners. Reserve against receivable due from joint owners. Reserve against receivable due from joint owners. Reserve diabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
28731	\$84,268 331,353 75,465 18,613,201 132,444 275,366 34,476,231 72,638,523 (12,292,199) \$584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,266	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,783) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Kdamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 342. Accrued liability established to reserve for accounts receivable for which be accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Accrued denironmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
28731	\$84,268 331,353 75,465 18,613,201 132,444 275,366 34,476,231 72,638,523 (12,292,199) \$84,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,783) 206,891 57,400 0 1,983,464 57,715 18,518,922	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 144. Accrued liability established as a reserve for accounts related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established for eserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287317	\$84,268 331,353 75,465 18,613,201 132,444 275,366 34,476,231 72,638,523 (12,292,199) \$584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,266	\$84,208 331,353 75,465 18,813,201 132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,783) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward. Colorado state income tax credit carryforward. California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Kdamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 342. Accrued liability established to reserve for accounts receivable for which be accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Accrued denironmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

					Regulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(4.641)	(4.641)	0	r	or recovered in excess of insurance claims incurred.
Edizon Toolidz Tog Edd With Topolty Indudated Todality	(1,011)	(1,011)	· ·		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0		0 in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0		n Regulatory liability used to record the Utah allocation of storm-related property damage recovered
28/258 /05.454 Reg Liab - 01 Property insurance Reserve	431,027	431,027	U	U	Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	227,366	0		0 recovered in excess of insurance claims incurred.
207259 705.455 RL - Property Insurance Reserve - W1	221,300	221,300	U		Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(0.740.055)	(0.740.055)			
287270 Valuation Allowance for DTA	(2,718,055)	(2,718,055)	U	<u> </u>	0 expiration. Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
007000 405 450 Levils Diver LWD Fred List	000 450	000 450			
287290 425.150 Lewis River- LWD Fund Liab	262,450	262,450	0	C	0 enhancement.
				_	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	0 emission reduction credit.
287321 100.100 ITC	532,974	532,974	0	C	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	137,567	137,567	0	C	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	561,449	0	561,449		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	4,608,428	4,608,428	0	C	
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	C	Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	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	5,361,820	5,361,820	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	4,081,653	4,081,653	0	C	0 settlement obligations.
					Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	15,274	15,274	0	C	0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406,016	406,016	0	C	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	571,190	571,190	0	C	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,660,987	3,660,987	0	C	Accrued liability for royalty payments to the Mineral Management Service on coal production.
					Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
					a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	2.065.766	0	0	0	2,065,766 Mine to the Hunter plant.
	-				Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670.527	670.527	0	0	0 taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0 Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11.973)	(11.973)	0	0	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def stallax cor ben of int	71.819	71.819	0	0	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2.588)	(2.588)	0	Ö	Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	Ö	0
Subtotal - p234	701.421.321	673.062.464	561,449	0	27.797.408
Less FASB 109 Above if not separately removed	(61.344.095)	(61.344.095)	001,443	0	2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Less FASB 106 Above if not separately removed	2.065.766	(51,044,030)	0	0	2.065.766
Total	760,699,650	734,406,559	561,449		25.731.642
. oth	700,039,030	754,400,009	301,443		n Logicita (L)

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

- 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

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

C Gas, Prod, Dist Or Other Related В D Ε G Total Transmission Plant Labor Related Justification Related Related Account 281 Electric: (143,583,856) 287960 ---- Accelerated Pollution Control Facilities Depreciation (143,583,856 Depreciation on pollution control facilities. Rounding Subtotal - p275
Less FASB 109 Above if not separately removed (143,583,856) (143,583,856) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total (143,583,856) (143,583,856) 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
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

C Gas, Prod, E F G

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282	2			Related	Related	Related	Related	
287605			(111.999)	(111,999)				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)	U	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	n Adjustment	(4,138,516)	(4,138,516)	0	0	0	
007700								Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 287610	610.101 Amortization NOPAs 99-00 RAR 105.403 Asset Retirement Obligation		(30.835.148)	(30,835,148)	0	0		licensing of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs		211,963,420	211,963,420	0	0	Č	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 287605	105.143 Basis Intangible Difference 105.120 Book Depreciation		(110,631)	3 151 269 034	0	(110,631)		related to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss		13,841,533	13,841,533	0	0		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
								Book-tax basis difference related to test energy revenues which are received/earned for power
287605 287605	105.146 Capitalization of Test Energy 105.137 Capitalized Depreciation		5,627,948 (24,282,107)	5,627,948 (24,282,107)	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	105.100 Capitalized Depreciation 105.100 Capitalized labor and benefit costs		24,979,766	24,979,766	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Sul		1,565,135	1,565,135	0	0	C	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixe		0	806,855,823	(806,855,823)	0	(00.045.405.	PowerTax Report #257: Transmission Book Allocation Group.
287605 287605	Direct Assignment: Intangible Fixed A Direct Assignment: General Fixed Ass	ssets	0	33,645,425 116,484,291	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group. PowerTax Report #257: General Book Allocation Group.
207000	Birect Assignment. General Fixed Ass	1010	•	110,404,231	•		(110,404,231)	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153 Contract Liability Basis Adj - Chehalis		(57,751)	(57,751)	0	0	C	tax purposes.
287605 287605	105.151 Contract Liability Basis Adj - Eagle Mo 105.130 Contribution in Aid of Construction	puntain	(15,024) 332 638 465	(15,024) 332 638 465	0	0		Eagle Mountain contract liabilities not currently deductible for income tax purposes.
20/005	105.130 Contribution in Aid of Construction		332,030,403	332,030,403	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
								book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.175 Cost of Removal 145.030 CWIP Reserve		(248,847,482)	(248,847,482) 1,611,162	0	0	C	
287224	145.030 CWIP Reserve		1,611,162	1,611,162	0	0	(Reserve established for inactive projects included in CWIP. 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		(189,606,230)	(189,606,230)	0	0	C	interest on debt.
287607	105.117 Effects of Ratemaking - Fixed Assets	Fod only DMI	(1.953.665)	(1.953.665)	0	0	,	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
28/60/	105.117 Effects of Ratemaking - Fixed Assets	Fed Only - PMI	(1,953,005)	(1,953,005)	U	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
								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
287605	105.115 Effects of Ratemaking - Fixed Assets	Flowthrough	(46,629,188)	(46,629,188)	0	0	C	and are probable of recovery as the temporary book-tax differences reverse and result in higher
	-							taxable income as compared to book income. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287605	105.139 Equity AFUDC		(134,198,080)	(134,198,080)	0	0	0	purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
					-			PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928	425.310 Hydro Relicensing Obligation		(3,045,255)	(3,045,255)	0	0	C	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 287605	105.125 Tax Depreciation 105.152 Tax Fixed Asset Gain/Loss		(5,364,730,483) (93,273,943)	(5,364,730,483) (93,273,943)	0	0		Book-tax difference for tax depreciation. book-tax difference related to the disposition of capital assets.
201000				(00,210,010)				Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129 Fixed Assets - State Modifications		16,721,417	0 513 632	0	16,721,417		primarily resulting from states that have not adopted bonus depreciation.
287605	105.131 Idaho Disallowed Loss		513,632	513,632	0	0	C	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho. 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	C	in the period paid and incurred for income tax purposes.
287929	105.460 Non-ARO Removal Costs		(269,264,827)	(269,264,827)	0	0	C	Regulatory liability related to removal costs.
000005	405 400 DD05 FIN 40 D-1		(383,916)	(383,916)	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		(303,910)	(303,910)	U	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	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
286914	415.525 RA - Lease Depreciation - Timing Diffe	erence	(342,036)	(342,036)	0	0	0	the lease payment less accrued lease interest.
								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 Asse	ts	(303,919)	(303,919)	0	0		
007005	•							Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160 Reclass to §1031 & 1033 Exchange N	iormalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	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 N	ormalization Adj - Transmission	176,650	0	176,650	0	(Reclass to separately state the exclusion of ADTT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
					2,300	Ü		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131 Reclass to Pollution Control Facilities	Depreciation	143,583,856	143,583,856	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		24,168,945	24,168,945	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		(497,930,703)	(497,930,703)	_	_		and for income tax purposes are deductible in the period they are paid and incurred.
201000	103.122 Repails Deduction		(497,930,703)	(497,930,703)	0	0		Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221	415.933 RL - Steam Decommissioning - ID		(298,254)	(298,254)	0	0	C	associated with steam assets.
007777								Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222	415.934 RL - Steam Decommissioning - UT		4,192,908	4,192,908	0	0	(associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223	415.935 RL - Steam Decommissioning - WY		696,887	696,887	0	0	0	Regulatory liability established to defer wyoming's share of the incremental decomissioning costs associated with steam assets.
	-							Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122 RL - Effects of Ratemaking - Fixed As	sets - PMI Fed Only	1,953,665	1,953,665	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 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	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	269,264,827	269,264,827	0	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)	(2,715,908)	(2,715,908)	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	(41,832)	(41,832)	0	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	94,152	94,152	0	0		book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

- Instructions for Account 282:

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

Schedule AD	IT-283						
Ochedule AD	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283			rtolutou	Tiolatoa	Ttolutou	rtolutou	oud in out of
FERC 283 - F	egulatory Assets						
286688	320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 0 2021.
286887	320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred 0 in 2021.
286889	320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890	415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity 0 Advisory Group pursuant to Docket UE-210414.
286891	415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893	415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894	415.261 RA - Wildland Fire Protection - UT	245,317	245,317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire 0 Mitigation Balancing Account.
286896	415.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0	0		Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911	415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912	415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at 0 accelerating transportation electrification in Washington.
286913	415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community 0 Solar Program.
286917	415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0		Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the
286920	415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the O Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921	415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the O Cholla U4 Regulatory asset - WA/FERC. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925	415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Ontra regulatory asset established to account of the estimate of unrecoverable amounts in the Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926	415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		O Cholla U4 Regulatory asset - UT. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 286928	415.730 Contra RA - Cholla U4 Closure WY 415.833 RA - Pension Settlement - CA	101,169 (197,233)	101,169 (197,233)	0	0		Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0		Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

					Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0 amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0 Regulatory asset account established to record the difference between the amount of Oregon
OCCOOL ALEGEE DA OLIO Allesados OA Nosassant	(747.004)	(747.004)		0	Regulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	U	U	0 emission allowances. Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0 EM-21.
				_	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Docket UM 2138. Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96.413)	(96.413)	0	0	0 customers through California rates.
257070 TIG. 101 TO BOIGHOU INTERVALID THE HAND ON	(00,110)	(00,110)		•	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0 sustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	U	U	(PCAM) deferrals. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
					Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	n request for proposal for new generation. Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
201001 110.001 101 Entirollional Good 1111	7 10,010	7 10,010			Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0 deferrals.
00000	(0.504.000)	(0.504.000)			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	U	U	deferrals. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0 sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
					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	(51,023,353)	(51,023,353)	0	0	0
*	, , , , , , , , , , , , , , , , , , , ,				Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
287640 415 680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)		0	Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	U	U	0 customers through Oregon rates. Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	0 retirement 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	(697,297)	(697,297)	0	0	o issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
201730 320.270 RA - FAS 130 Perision Liability	(67,545,651)	(67,343,031)	U	U	Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	O benefits liability.
,					Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0 deferrals.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	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	85,990	00,990	U	U	0 request for proposal for new generation. Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	-	 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID 287843 415.413 Contra RA - Deer Creek Abandonment - OR	704,078 1.984,599	704,078 1,984,599	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR 287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
					Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	11.404.387	11 404 387	_		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
201045 415.424 COIIIII RM - Deel Creek ADMIIIONMENT	11,404,387	11,404,387	0	0	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	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
The state of the s	1,100,400	1,100,400			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.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
007004 445.057 DA Dafe	(450,000)	(450 000)			regulatory order.
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0 regulatory order.
					Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	program (Oregon House Bill 3039).
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11.018)	(11.018)	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
	(0,001,240)	(0,001,240)			Regulatory asset related to indeer mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	 included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
207007 425 400 DA Klameth Hudroelectric Delices des Control LIT	(4.040.400)	(4.040.400)			Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs the
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
' *	,,	,			Regulatory asset established to record Wyoming's share of liquidating damages on outages at
007000 HE 070 BA H H H E					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program	(16,840)	(16,840) (472,366)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
201300 410.000 IVA - UT Subscriber Solar Program	(472,300)	(412,300)	U	U	Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifyin
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
207911 415.099 KA - BMA Balancing Account - UK	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.

287917 705,451 RL - Property Insurance Reserve - OR	(5.705.317)	(5,705,317)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
201911 103.431 KL * Property Insurance Neserve * OK	(3,703,317)	(3,703,317)	U			Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	C	
						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
007007 400 440 DA CalcalTO Dada Adhasharat Casa Ha	(00.005)	(00.005)	•			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 287935 415.936 RA - Carbon Plant Decomm/Inventory	(99,085)	(99,085)	<u> </u>	U		for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
207935 413.936 RA - Carbon Plant Decomminiventory	(309,309)	(309,309)	U	U		Regulatory asset established to record the deterral of Carbon Plants while on and sales proceeds of Regulatory asset established to record the balancing account activity 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	2,670,717	2,670,717	0	0	C	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(3.361.531)	(3.361.531)	0	0		inclass of miscellaneous regulatory assessifiabilities that have implied to debiticle dit balances.
287960 415.855 RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	(Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
						SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0		,	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
201911 413.000 RA - NORCUITERIL RECIASS - Other	(00,990)	(05,990)	U	U		in a credit balance. 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 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	C	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	(1,032,837)	(1,032,837)	0	0	(due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
20000	// /00 000	// /00 000				authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	U	C	Docket 20-035-04. Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(92,132)	(92.132)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
201000 110.010 101 110.0100 01000 11000 01	(11,010)	(11,010)				Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0		parks to direct utility service.
FERC 283 - Other	(33,420)	(55,420)	0	•		,
. 1.10 1.00						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)	C	is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(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	(418,623)	(418,623)	0	0	(the east side repowered wind facilities.
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0		,	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
200919 210.170 Prepaid - PSA Odivi - West	(09,425)	(69,425)	U	U		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	(financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	Ċ	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
		, , ,				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	(96,044)	(96,044)	0	0	C	escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	(Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287661 425.360 Hermiston Swap	(615.614)	(615.614)	0	0		acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
201001 420.000 Hoffilistori Gwap	(010,014)	(013,014)	U	0		amortized over the remaining life of the plant. Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352.188)	(352,188)	0	0		over a period of 12 months or less.
	(222,100)	(222,100)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	C	months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	(over a period of 12 months or less.
22722	(70.000)	(70.000)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	(5,295,232)		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes. Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0			purposes.
201110 120.205 Trapper Willing Stock basis	(944,320)	(944,320)	U	U		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	(582,461)	0	0	0	(582,461)	earnings
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0		· ·	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0			Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	0	0			To record unrealized gains/losses from the long term incentive plan.
Rounding	(16)	(16)	0		0 ECA 947	
Subtotal - p277 Less FASB 109 Above if not separately removed	(382,542,004)	(374,419,825)	0		564,847	
Less FASB 105 Above if not separately removed Less FASB 106 Above if not separately removed	(39,005)	(99,065)	0		0	
Total	(382,442,919)	(374,320,740)	0		564.847	
1 - 1 - 1	(002, 112,010)	(07.1,020,740)		(0,007,020)	554,047	U

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

PacifiCorp

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

End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

			G	as, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.2295%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,501,315	(12,703,445)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	E)				_	(845,084,633)
9	Beginning of Year Total (Attachment 1)				(806,117,724)	2,316,074	(11,431,280)	(815,232,930)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up			L	(830,158,781)

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 AD	T-190						
	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 190							
Employee Ben							
	505.700 Accrued Retention Bonus	6,635	6,635	0	C		Accrual to record retention bonuses given to various company employees.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	C	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
007000	000 100 1 715	5.829.033					Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	1,632,223	0	0		5,829,033	employees. Non-qualified deferred compensation plan under IRC Subsection 409A.
201324	720.200 Deletted Cottip. Accidat - Casti Basis	1,032,223	0	0		1,002,220	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720,500 Severance Accrual - Cash Basis	745,746	0	0	C	745.746	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	350,424	350,424	0	0	0	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)	7,149,433	0	0	C	7,149,433	periods or upon termination.
007070		544.000					Accrued liability for the expected claims related to workers compensation previously held by
	910.580 Wasatch workers comp reserve 920.150 FAS 112 Book Reserve - Post Employee Benefits	514,360 4,607,239	0	0			Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	720.820 FAS 158 SERP Liability	10.232.239	10.232.239	0			Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv		0	10,202,200				Total dupplemental Exceditive (Californian (OEM) obligations, as required by FAO 100.
	415.839 NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	C	0	Non-current liability for frozen mark to market derivatives.
Regulatory Lia	bilities:	0	7-7-7-				, and the second
							Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286945	715.295 RL - OR Fly Ash	417,972	417,972	0	C	(
				_			Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0	0) (Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1.789.628	0			reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
201041	TE-Bridger Accelerated Depreciation & Teclamation - Off	1,700,020	1,700,020			,	Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	C	0	Jim Bridger Plant pursuant to Docket UE-191024.
							Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0	C	(customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
007054		75.004	75.004				rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL - Income Tax Deferral - CA	75,301	75,301	0	C	(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 Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	1.845.450	1.845.450	0			and reduced the federal income tax rate from 35% to 21%.
207000	TOUR THE MINISTER FOR THE STORY WATER	1,010,100	1,010,100				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	367,660	367,660	0	C	0	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	201,484	201,484	0	C	(amortization for return to California customers pursuant to regulatory order.
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1.041.545	1.041.545	^			Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	U)	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	439	439	0			amortization for return to Oregon customers pursuant to regulatory order.
207000	TOURIS THE FIRST CONTROL OF THE PROPERTY OF TH	100	100				Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	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	5,081,162	5,081,162	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
007444	TOTAL DIE DE LE LEDOS EDIT OL	7.004.075	7.004.075				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	7,661,975	7,661,975	0	C	(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	19.580.989	19.580.989	0			as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
201112	100.200 NE 110.00.0011 NE EDIT-ID	10,000,505	10,000,909	U			/L170.

287113 705.289 RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	18.900.318	18.900.318	0	0		Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	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 Utah's portion of protected property related EDIT recorded
287116 705.292 RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121 705.294 RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0		Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						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	3,866,570	3,866,570	0	0	0	from 35% to 21%. Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0		Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174 705.410 RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - ID 287176 705.412 RL - Cholla Decommissioning - OR	597,559 1,959,793	597,559 1,959,793	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0		Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	60,217	60,217	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184 705.605 RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188 100.121 RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current 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	570,964	570,964	0	0	0	PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the
287191 705.280 RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 705.284 RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0		expenses.
287200 705.267 RL - WA Decoupling Mechanism	870,750	870,750	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206 415.710 RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1 281 911	1,281,911	0	0		Regulatory Liability established per Order No. 15-060 in Docket IUE267, 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.
201212 100:240 KL = OK Dilled Access 3 11 Opt out	1,201,911	1,201,911	0	0		Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
						account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	below-the-line.
287227 705.531 RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0	0	U	Regulatory liability established to record UT Solar Feed in Tariff. Regulatory liability established to record the Washington Power Cost Adjustment Mechanism
287231 705.519 RL - WA Def NPC - Noncurrent	0	0	0	0		(PCAM) deferrals. Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287233 705.515 RL - OR Def NPC - Noncurrent	988,952	988,952	0	0		and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent	489,490	489 490	0	0		Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238 705.420 RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	0		Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252 705.263 RL - Sale of REC - WA	29 263	29.263	0	0		Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262 100.100 RL ITC	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271 705.336 RL - Sale of RECs - UT	256,208	256,208	0	0		Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272 705.337 RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284 610.147 Reg Liability-Other - Balance Reclass	4.938.533	4.938.533	0	0		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287299 705.265 RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	0	versa. Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	16.973.155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389 610.145 RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390 610.141 RL - WA Rate Refunds	172,604	172,604	0	0		Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	66.488.064	66,488,064	0	0		Regulatory liability established to record the effects of changes in fair value of certain derivative
201000 100.110 RE - FAO 100 Delivatives - Unitedlized Gain/Loss	00,488,064	00,488,064	0	U	0	instruments entered into to hedge the Company's future retail resource requirements.

						Doubt and the life is a second to the second and the second to the secon
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	(Regulatory liability to record benefits and administrative costs related to the California Alternative 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	1,217,995	1,217,995	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 the balancing account activities for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	269,905	269,905	0	C	0	Lifeline Program.
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)				Regulatory liability established to record the balancing account activities for the Washington Low
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	U		0	Income Energy Assistance Program. 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	401,914	401,914	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	135,758	135,758	0	(energy certificates.
7						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	40,049	40,049				company's Blue Sky renewable energy program, which are then used to purchase renewable
201415 103.212 RL - Blue Sky Program CA	40,049	40,049	U	-	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	1,323,315	1,323,315	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
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0	(energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287478 705.275 RL - Blue Sky Program WY	151,625	151,625				company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,025	151,025	U	 	0 0	energy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	686,276	686,276	0	(due to the implementation of new rates on January 1, 2014.
State Carryforwards	0	000				
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	208,375 67,520,970	208,375 67.520.970	0			Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
207437 DTA Net Operating Loss Carrylorward-State	67,520,970	67,520,970	U			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	(0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	280,134	280,134	0		0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	9,116	9,116	0	0		Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	4,490 18.938.531	4,490 18.938.531	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	127,924	127,924	0			Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	Č	0 0	California state income tax credit carryforward.
Loss Contingencies	0					
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45.033.428	45.033.428				Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
Asset Retirement Obligations	45,033,426	45,033,426	U	-	0	insurance reserve anticipated for potential claims.
28/339 105.400 FAS 143 ARO Liability	79,214,493	79,214,493	0	(0 0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0					
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	C	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
207 To 1 200.201 Inventory Reserve - Cholla Offic4	1,010,091	1,515,591	0		0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASI
287183 425.160 Lease Liability (Operating Lease)	2,811,380	2,811,380	0	(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
287210 505.115 Sales & Use Tax Audits	259,680	259,680	0	i i	0 0	by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments.
287211 425.226 Deferred Revenue - Other	122,447	122,447	0		0 0	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	6,285	6,285	0	C		Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	2,684,486	2,684,486	0			Accrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Obligation	57,751	57,751	0		0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
			0			Regulated environmental remediation costs required at various abandoned/closed mines and othe
287240 605.301 Environmental Liability - Regulation	15,675,911	15,675,911	0		0	work sites.
207244 C05 202 Environmental Liability Non Degratation	578.038	578,038				Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	578,038	5/8,038	0		0	other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				in excess of insurance claims incurred.
v / v						Regulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0	(0 0	recovered in excess of insurance claims incurred.
287256 705.452 Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0			Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
201200 100.402 INEG Elab = WWN Floperty Insulance Reserve	(123,709)	(123,709)	U		0	recovered 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	274,582	274,582	0	(0 0	in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	158,050	158,050	0	(0 0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259 705.455 RL - Property Insurance Reserve - WY	230.451	230.451				Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	230,451	230,451	0	0		recovered in excess of insurance claims incurred. Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(22,480,957)	(22,480,957)	0	(expiration.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	242,889	242,889	0	(0 0	enhancement.
287298 205.210 ERC Impairment Reserve	501,567	501,567	0			Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	311,066	311,066	0	7	0 0	emission reduction credit. 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 ov
287337 715.105 MCI F.O.G. Wire Lease	137,558	137,558	0		0	the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
287338 415.110 Transmission Service Deposit	891,959	0	891,959			transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
207-000 TOUTO Hariamidalon Octylog Deposit	001,909	- 0	001,909		0	Accrued liability established to reserve for accounts receivable for which collection is not expected
						, and the supported
287340 220.100 Bad Debts Allowance - Cash Basis	4,772,791	4,772,791	0	(0	
287340 220.100 Bad Debts Allowance - Cash Basis 287354 505.150 Miscellaneous Current & Accrued Liability 287370 425.215 Unnared Joint Use Pole Contract Revenue	4,772,791 355,567 890,943	4,772,791 355,567 890,943	0	1	0 0	Miscellaneous accrued liabilities related to PacifiCorp. Accrued liability for prepaid rents on company owned utility poles.

		-					
287391	425.320 N Umpqua Settlement Agreement	5.192.522	5.192.522	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
		7,1.7-1.7-	-,,.	·			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.045.714	4.045.714	0	0		ettlement obligations.
201002	IZC. IZC Bod Nito Collement growth	1,010,111	1,010,711	•	•		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	7.637	7.637	0	0		e amortized as expenses are incurred.
287415	205,200 M&S Inventory Write-off	365.090	365.090	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	492.602	492.602	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
				0	· ·		
287430	505.125 Accrued Royalties	3,801,851	3,801,851	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						la	third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Mine to the Hunter plant.
							Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	217,246	217,246	0	0	0 t	axable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	10	Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	1 0	Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	10	Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0 0	Ion-current state benefit of interest on uncertain positions.
Rounding		4	4	0	0	0	
Subtotal - p2	234	695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB	109 Above if not separately removed	(63,540,697)	(63,540,697)	0	0	0	
Less FASB	106 Above if not separately removed	1,554,611	0	0	0	1,554,611	
Total		757,770,624	736,400,631	891,959	0	20,478,034	

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

PacifiCorp

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

С В Gas, Prod, Total Dist Or Other Transmission Plant Labor Justification Related Related Related Related Account 281 Electric: ---- Accelerated Pollution Control Facilities Depreciation 0 Depreciation on pollution control facilities. (134, 154, 543) (134, 154, 543) 287960 Rounding (134,154,543) (134,154,543) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed (134,154,543) (134,154,543) Total 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
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0	C	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	C	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	(Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0	(Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)	C	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0	(Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0	(Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0	(Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0	(Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0	(PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0	(38,751,230)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,428)	PowerTax Report #257: General Book Allocation Group.

1985 1985									Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
1000 1010 Contracts and of companies 1000	287605		Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	tax purposes.
March Section Control Herman Con				0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
1985 1985	287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
1992 1993 1994 1995	007005		0.470	(000 070 004)	(000 070 004)				Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
March 1975 Sept. A Prince of Prince Sept. Comp. Comp. Sept. Sept. Sept. Comp. Comp. Sept. Sept.						0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
Process Proc	287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	U	Reserve established for inactive projects included in CWIP.
1975 1975									
1985 1985									consists of a debt and equity component. Equity is not capitalizable of deductible for income tax
Decoration Communication	287605	105 141	Debt AFLIDC	(107 280 865)	(107 280 865)	0	0		
2000 10 17 Ellion of Elegandriag - Read Associated on - PM 179 201 201	207000	100.141	BODI AI ODO	(137,203,003)	(131,203,000)		•	•	Deferred tay halance associated with the protected property-related excess deferred income tay
Page 19 19 19 19 19 19 19 1	007007	405 447	Fffeet of Determine Florid Assets Ford and DMI	(4.754.000)	(4.754.000)				
Part	28/60/	105.117	Effects of Ratemaking - Fixed Assets Fed Only - PMI	(1,751,293)	(1,751,293)	U	U	U	
									Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
Part of the Control									
2005 15 15 15 15 15 15 15									
1905 101 Clark of Discontain Food Agents 100									
	287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40.955.855)	(40.955.855)	0	0	0	
2019 25-19 Early PFEC 101-187-290			у у	, -,,,	,				Book-tax basis difference related to the Allowance for Funds Used During Construction, which
2005 05-10 (19.10) February Control of the Control of C									consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
1975 1975									purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
2000 10 1	287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	interest on debt.
1870 1870									
2005 10.5 26 No. 1 10.5 No. 2 No. 2 10.5 No. 2 N		425.310	Hydro Relicensing Obligation			0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
15.50 15.5						0	0	0	Book-tax difference for tax depreciation.
18	287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	DOOK-tax difference related to the disposition of capital assets.
1985 1985	007005	405 105	Florid Assists Otata Madifferentian				10.171		
15.5 15.5	287605	105.129	Fixed Assets - State Modifications		0	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation.
2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to accessors. 2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to accessors. 2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to including sequence of the setup. 2000 10.1 Mrs. Setup, Set. 179 Electrical and insurance for income to including sequence of the sequence of the setup. 2000 10.1 Mrs. Set. 179 Electrical and insurance for income to including sequence of the s	287605	105.131	Idano Disallowed Loss	436,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
1995 1995	207605	10E 140	Mine Cefety Co. 1705 Floation	(200 544)	(200 544)	^			
PRINCE DOS 10st 2 difference for any this Beacomailed ordered increase its failth by exposeded in the part of the accommission of the part of the increase increase its failth by exposed in the part of the accommission of the part of the increase increase its failth by exposed in the part of the accommission of the part of the		105.148	Mine Salety Sec. 179E Election			0	0	0	in the period paid and incurred for income tax purposes. Degulators liability related to remove least.
28000 10,100 10	201929	100.400	NOTESTING INCIDITATION OF STREET	(230,743,007)	(250,745,007)	U	U	U	DD&E hook to tay differences for which the accumulated deferred income tay liability is assessed to
Second Section 17 19 19 19 19 19 19 19	286605	105 136	PD&F FIN //8 Rajances	(383 016)	(383 016)	0	0	0	
287906 30 210 R. & F. Sec. 174 Deduction	200003	103.130	FF &L F IN 40 Dalatices	(303,910)	(303,910)	U	U		De leverseu upor audit by the Internal Revenue Service.
2007.00 10 17 17 18 18 18 18 18 18									
Regulatory same destablished to account for the cumulative CAAP DETRC immsg difference in depreciation argues, by Tamos Less agreement, CAAP DETRC immsg difference in depreciation argues, by Tamos Less agreement, CAAP DETRC immsg difference in the depreciation argues in the depreciation argues, by Tamos Less agreement, CAAP DETRC immsg difference in the depreciation argues in the company of the page agreement of of the page agree	287605	320 210	R & F - Sec 174 Deduction	(7 710 946)	(7 710 046)	0	0		
special de 15.55 R. Lease Depociation - Timing Difference (\$17.673) (\$17.73	207000	020.210	TALE - OCC. 174 Decadolion	(1,110,040)	(1,113,340)		•	•	Pagulatory asset established to account for the cumulative GAAP to EEPC timing difference in
2009-11 15.525 RA Lease Depreciation - Triming Difference (437.873) 0 0 0 0 0 0 0 0 0									depreciation expense by finance lease agreement. GAAP reflects monthly depreciation straight line
15.255 RA - Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Depreciation - Timing Difference (437.873) 0 Declaracy and Leave Department									
Procedure in particular to the process are regular for the 20% social interestment to credit process. The process are regular for the 20% social interestment to credit process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process are regular for the social range process. The process are regular for the social range process. The process are regular for the social range process are recommended for the process are regular for the social range process are recommended for the process are regular for the social range process are recommended for the process are regular for the social range process are recommended for the process are	286914	415.525	RA - Lease Depreciation - Timing Difference	(437.873)	(437.873)	0	0	0	
28705 10.110 R.A. Solar TTC Basis A.G Fixed Assets				, . ,	,				PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
28705 10.110 R.A. Solar TTC Basis A.G Fixed Assets									
287005 10.110 RA-Soft ITC Basis AG, Frank Assets 285.005 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 3.58.05 0 0 0 0 0 0 0 0 0									
10.5.10 Reclass to \$1(03.14 till 30.33 Exchange Normalization A.g Centeral Fixed Assets 3,838,469 0 0 0 3,838,469 1 0 Reclass to \$1(03.14 till 30.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 30.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange pursuant to the Reclass to \$1(03.14 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral Fixed Assets 1,931 till 10.33 Exchange Normalization A.g Centeral E	287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(285,026)	(285,026)	0	0	0	
Reclass to \$103 16 Reclass to \$103 18 Reclass									Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
1975 105.13 Reclass to Floid Rocates	287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	income tax normalization rules.
28705 105.13 Redass to Pollution Control Facilities Depreciation 134,154,544 0 0 Cascount 251.									
287605 105.131 Reciss to Poliution Control Facilities Depreciation 134.164.544 134.164.544 0 0 0 Second 281.	287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	income tax normalization rules.
287605 105.140 Reimbursements	007005	405 404	Dealess to Dellador Control Facilities Demonstration	404 454 544	404 454 544	•			
287005 105.140 Reimbursements	287605	105.131	Reciass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	U	U	U	Book tay bacic difference related to relocation reimburgements, which depending an whether or not
24.826,884 0 0 0 0 decreptable for income lax numbers 24.826,884 0 0 0 0 decreptable for income lax numbers 24.826,884 0 0 0 0 decreptable for income lax numbers 24.826,884 0 0 0 0 decreptable for income lax numbers 24.826,884 0 0 0 0 0 0 0 0 0									
287605 105.122 Repairs Deduction (\$40,824,171) (\$40,824,171) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105 140	Reimhursements	24 826 984	24 826 984	0	0	0	
287221 415.933 R Steam Decommissioning - ID 384.022 3	207000	100.110	Tollibulotion	21,020,001	21,020,001		·		Bookstay hasis difference for expenditures which are capitalized and depreciation for book numbers
287605 105.122 Repairs Deduction (\$40.824.171) (\$40.824.171) (\$40.824.171) 0 0 0 0 0 0 0 0 0									and for income tay numbers are deductible in the period they are paid and incurred
287221 415.933 R Steam Decommissioning - ID 384.022 384.022 384.022 0 0 0 38550dated with steam passes.	287605	105.122	Repairs Deduction	(540.824.171)	(540.824.171)	0	0	0	and for most tax purposes are deduction in the ported they are paid and meaning.
287222 415,933 R Steam Decommissioning - ID 384,022 384,022 0 0 0 associated with steam assets.				, , , , ,					Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
28722 415.934 R. Steam Decommissioning - UT 28723 415.935 R. Steam Decommissioning - UT 28723 415.935 R. Steam Decommissioning - UT 28724 415.935 R. Steam Decommissioning - UT 28725 R. Steam Decommissioning - UT 28726 R. Steam Decommissioning - WY 28727 R. Steam Decommissioning - WY 28727 R. Steam Decommissioning - WY 28727 R. Steam Decommissioning - WY 28728 R. Steam Decommissioning - W	287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	associated with steam assets.
287222 415.934 RSteam Decommissioning - UT									Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287223 415.935 RL - Steam Decommissioning - WY 2,090.662 2,090.662 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	associated with steam assets.
287189 10.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 1,751,293 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 4 4 4 4 4 4 4 4 4									Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only 1,751,293 1,751,293 1,751,293 0 0 PMCountry for Bridger Coal Company fixed assets with the day assets and a special and apulsment 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 a reprobable of being refunded as the temporary book-lax differences reverse and the amount of 287313 105,450 RL - Non-ARO Liability 290,743,067 290,743,067 0 0 0 Regulatory liability related to removal by contact and the amount of the propose of the contact and the amount of the propose of the amount of the solar rate and the sola	287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	associated with steam 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 fax rate higher that rate an expense associated with fixed assets that have been previously been paid by customers at a fax rate higher that rate an expense associated with respect to the start rate and the uniform to record the amount of deferred tax expense associated with respect to the start rate and the uniform tax rate and the number of a reprobable of being refunded as the temporary book-lax differences reverse and the amount of Poperating lease assets established pursuant to the new leasing accounting standards under ASC and the start of the previously the little representation of the previously that the previously the little representation of the previously that the previously the little representation of the previously that the previously the previously that the representation of the previously that the previously that the previously that the previously the previously that the previously tha	007100	100 10-	D. E						
287187 100.121 RL - Effects of Ratemaking - Fixed Assets (197,855,261) (197,855,261) (197,855,261) 0 0 0 0 are probable of being refunded as the temporary bosol-tax differences reverse and the amount of 28731 105.450 RL - Non-ARO Liability 290,743,067 290,743,067 290,743,067 0 0 0 Regulatory liability related to removal costs. 286915 425.155 ROU Asset (Operating Lease) (2,802,471) (2,802,471) 0 0 0 842. 287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	PMI's portion of Bridger Coal Company fixed assets
287187 100.121 RL - Effects of Ratemaking - Fixed Assets (197.855,261) (197.855,261) 0 0 0 are probable of being refunded as the temporary book-lax differences reverse and the amount of 187.855,261 105.450 R. Non-ARO Liability 290,743,067 290									
287313 105.450 RL - Non-ARO Liability 290,743,067 290,743,067 290,743,067 0 0 0 Regulatory liability related to removal costs. 286915 425.155 ROU Asset (Operating Lease) (2,802,471) (2,802,471) 0 0 0 0 Regulatory liability related to removal costs. 286915 425.155 ROU Asset (Operating Lease) (2,802,471) 0 0 0 0 0 287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 287605 105.116 Solar ITC Basis Adjustment (10,10) (10	007407	400 401	DI Effects of Determining Florid Assets	(407.055.004)	(407.055.004)				that have been previously been paid by customers at a tax rate higher than the current tax rate and
286915 425.155 ROU Asset (Operating Lease) (2,802,471) (2,802,471) (0,802,		100.121	RL - Elleus of Ratemaking - Fixed Assets PL Non APO Liability			0	0	0	are propagie or being retunded as the temporary book-tax differences reverse and the amount of
286915 425.155 ROU Asset (Operating Lease) (2,802,471) (2,802,471) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20/313	100.400	NE - NOT-ANO EIROIRIY	290,743,067	290,743,067	0	0	0	Operating loans accept actablished purposet to the new lessing accounting standards and the ACC
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for the Soft accounting for income tax purposes. In 2008, Pacificory changed the Revenue Code for the Soft accounting for income tax purposes for certain expenditures which were previously being accounting for income tax purposes for certain expenditures which were previously being capitalized. Under the new method of accounting, the expenditures are deductible for income tax purposes for certain expenditures are deductible accounting for income tax purposes in the predict and incurred. The projects are qualified they are paid and incurred. The projects are qualified to the 30% solar investment tax credit (ITC). The tax basis for the solar arrays. 287605 105.116 Solar ITC Basis Adjustment 287605 105.116 Solar ITC Basis Adjustment (60,726) (60,726) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286015	125 155	POLLAsset (Operating Lease)	(2.802.474)	(2.802.474)	0	0	0	
change in accounting method for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes for certain expenditures which were previously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously being accounting for income tax purposes. In 2008, PacifiCor perviously bei	200313	+20.100	NOO Asset (Operating Lease)	(2,002,471)	(2,002,471)	U	U	-	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
287605 105.123 Sec. 481a Adjustment - Repair Deduction (157,570,922) (157,570,922) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
287605 105.123 Sec. 481a Adjustment - Repair Deduction 157.570,922 (157.570,922 0 0 0 0 1 1 1 1 0 0									capitalized and depreciated. Under the new method of accounting the expenditures are deductible
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 arrays needs to be reduced by one-half of the solar arrays. 287771	287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tay purposes in the period they are paid and incurred
287605 105.116 Solar ITC Basis Adjustment 60,726 60,726 60,726 0 0 0 between book basis and tax basis for the solar arrays. 287771 110.205 Tax Depletion-SRC 56.895 56.895 0 0 0 book and tax purposes. 287301 105.471 UT klamath Relicensing Costs 1 1 0 0 0 Book-tax difference related to relicensing cost for Klamath Dam. Rounding 101.471 102.57 103.480.577 103.480.577 103.980 105.971.57 103.980 105.577.1462 17.972.995 155.576.165 285 FASB 109 Above if not separately removed 109.00 0 0 0 0 287 FASB 109 Above if not separately removed 109.00 0 0 0 387 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 387 FASB 109 Above if not separately removed 109.00.3988 0 0 0 487 FASB 109 Above if not separately removed 109.00.3988 0 0 0 487 FASB 109 Above if not separately removed 109.00.3988 0 0 0 487 FASB 109 Above if not separately removed 109.00.3988 0 0 0 487 FASB 109 Above if not separately removed 109.00.3988 0 0 0 588 FASB 109 Above if not separately removed 109.00.3988 0 0 0 589 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 580 FASB 109 Above if not separately removed 109.00.3988 0 0 0 0 0 580 FASB 10					, , , , , , , , , , , , , , , , , , , ,				The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
28700 15.116 Solar ITC Basis Adjustment (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (60,726) (70,726									arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287771 10 205 Tax Depletion-SRC 56.895 56.895 0 0 0 0 0 0 0 0 0	287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	
287711 110.205 Tax Depletion-SRC 56.895 56.895 0 0 0 book and tax purposes.									Book-tax difference related to different methods for computing deductible periodic depletion for
Rounding (1) (1) (1) (0) (0) (0)		110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	book and tax purposes.
ubtotal - p275 (3,180,346,057) (2,206,967,525) (835,774,462) 17,972,095 (155,576,165) (196,103,968)	287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
ess FASB 109 Above if not separately removed (196,103,988) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Rounding		(1)	(1)	0	0	0	
ess FASB 106 Above if not separately removed						(835,774,462)	17,972,095	(155,576,165)	
ess rads for Audove if not separately removed (2,984,242,089) (2,010,863,557) (835,774,462) 17,972,095 (155,576,165)					(196,103,968)	0	0	0	
Verii [[2,504,242,[003]] [2,101,(000,01]] [000,114,002] [11,312,(000] [100,010,(00]]	Total	I 9VOGA DVI	HOL SEPALATELY TEHNOVEU		(2.010.863.557)				
				(2,304,242,009)	(2,010,000,001)	(000,114,402)	11,312,033	(100,010,100)	1

- 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

Schedule ADIT-283	В	c	n	_	-	G
^	_	Gas, Prod,	_	-		
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283 FERC 283 - Regulatory Assets						
						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0		0 0	2021. Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0		0 0	in 2021. Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0		0 0	occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0		0 0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3.068.440)	(3.068.440)	0		0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
	, , , , , , , , ,	(-,,				Regulatory asset established to record the deferral of costs associated with providing bill
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0		0	assistance to Washington customers due to the COVID-19 pandemic. Regulatory asset established to record funding for qualifying intervenors that are collected from
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		(customers through Idaho rates. Regulatory asset established to record Washington's share of major maintenance expense for the
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0		0 0	Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	(1.187.731)	(1.187.731)	0		0 (Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
20001 110.201 10 Wildiam 110 Flotodom 01	(1,101,101)	(1,101,101)				Regulatory asset established to record the deferral of costs associated with Oregon's portion of the
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0		0	Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
·	(445,522)	, , , , , ,				Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0		U C	Regulatory asset established to record the deferral of Oregon revenue requirement associated with
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0		0 0	the remaining portion of TB Flats placed in service in 2021. Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0		0 0	Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0		0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0		0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
			0			Contra-regulatory asset established to record a probable disallowance of Washington's share of the
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0		0 0	deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Contra-regulatory asset established to record a probable disallowance of California's share of the
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		0 0	deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0		0 0	
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0		0 0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0			Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
V.	, , ,	, , , ,				Regulatory asset established to defer operating costs and capital investment to implement and
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0			operate the Distribution System Plan (DSP). Regulatory asset established to defer costs related to California's pilot programs aimed at
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0		0 0	accelerating transportation electrification in California. Regulatory asset established to defer costs related to Washington's pilot programs aimed at
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0		0 0	accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0		0 0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0		0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913 415.720 RA - Community Solar - OR	(665,617)	(665,617)	0		0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
			0			Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0		0 0	Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	-	0 (Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0		0 0	Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0		0 0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0		0 (Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0			Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286928 415.730 Contra RA - Cholia U4 Closure WY 286928 415.833 RA - Pension Settlement - CA	(322,239)	(322,239)	0		0 0	Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0		0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0			Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
			0			Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver
287947 415.843 RA - Arrearage Payments Program - WA	57,533	57,533	0		U C	of arrearages) to Washington customers due to the COVID-19 pandemic. Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR 286933 415.645 RA - Oregon OCAT Expense Deferral	(2,791,555) 42.786	(2,791,555) 42,786	0		0 0	amortized over 10 years. Regulatory asset account established to record the difference between the amount of Oregon
200900 410.040 IVA - Oregott COAT Expense Deterral	42,780	42,780	U		U (regulatory asset account established to record the difference between the diffount of Oregon

						Devulatory asset satablished to record the numbers of California greenhouse are nellution
287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0		0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936 415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0) (Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- FM-21
1						Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	(0	Docket UM 2138.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0) (Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	1	0	sustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576 430.110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0		0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583 415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0		0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(40,022)	0			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to request for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	1	, ,	Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	857,976	857,976	0	(0	state of Washington does not allow deferred treatment.
286949 415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
	1	, , ,				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	(0	deferrals.
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0) (Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(57,471)	(57,471)	0			sustained at the Goodnoe Hills generating plant.
201001 410.011 IVA - Prelented Stock Redemption Loss - WA	(3,820)	(3,820)	U			Regulatory asset established to record Washington's portion of stock redemption costs. Regulatory asset established to record costs incurred for demand side management which are
287614 430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0		0	amortized according to guidelines established by each state regulatory jurisdiction.
287634 415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	0			Regulatory asset established to record costs incurred for environmental clean-up, which are
201004 410.000 IVA = ENVIRONMENTAL COSTS	(20,047,364)	(20,041,364)	U			amortized over a ten-year period for state regulatory purposes. Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	(0	customers through Oregon rates.
287642 105.401 RA - ARO	(67,121,491)	(67,121,491)	0			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
20/042 103.401 RA - ARO	(67,121,491)	(67,121,491)	0	1	, ,	retirement 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	(588,218)	(588,218)	0	(0	issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	1	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	105,422	105,422	0		0	benefits liability.
·						Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0		0	deferrals. 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	(24,523)	(24,523)	0		0	request for proposal for new generation.
·						Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining 287841 415.411 Contra RA - Deer Creek Abandonment - CA	(47,911,702) 312,675	(47,911,702) 312,675	0) (Disposition, where the operations of Deer Creek mine were discontinued in 2015. Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	469,386	469,386	0			Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0			Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0) (Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0) (Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire-
287848 320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0		0	medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0		0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0		0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
	1,100,100	1,100,100	<u> </u>			Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
00700F 44F 104						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA 287858 415.676 RA - Preferred Stock Redemption - WY	1,990,706 (8,450)	1,990,706 (8,450)	0			disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs.
						Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(112,928)					regulatory order.
	(112,920)	(112,928)	0	(0	
287868 415.858 RA - Deferred Overhurden Costs - WY			0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0		0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287868 415.858 RA - Deferred Overburden Costs - WY 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent			0		0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(277,834)	(277,834)	0) (Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(277,834)	(277,834)	0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(277,834) (1,040,805) (28,860,351) (4,502,857)	(277,834) (1,040,805) (28,860,351) (4,502,857)	0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrats. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington Jurisdiction.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727)	(277,834) (1,040,805) (28,860,351) (4,502,857)	0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017)	0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727)	0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Flouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Woming's share of liquidating damages on outages at
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	0 0 0 0 0 0		2 C C C C C C C C C C C C C C C C C C C	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the derivatives. Regulatory asset established to repair to market derivatives. Regulatory asset established to repair to the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Birdger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	0 0 0 0 0 0 0 0		2 C C C C C C C C C C C C C C C C C C C	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset estables to copture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2 C C C C C C C C C C C C C C C C C C C	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the derivatives. Regulatory asset established to repair the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Birdger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM 287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658)	0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transtillon Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Birdger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287899 415.875 RA - REC Sales Deferral - WA - Noncurrent 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.699 RA - BPA Balancing Account - OR	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	(277,834) (1.040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (456,940) (218,172)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington Jurisdiction. Regulatory asset established for Urban portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory asset to record the program is the program of the p
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.899 RA - BPA Balancing Account - OR 287917 705.451 RL - Property Insurance Reserve - OR	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940)	0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program. Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset or secord the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance calims incurred.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287899 415.875 RA - REC Sales Deferral - WA - Noncurrent 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.699 RA - BPA Balancing Account - OR	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	(277,834) (1.040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (456,940) (218,172)	0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established for Utah portion of liquidated damages payments for outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset or secord the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in access of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.899 RA - BPA Balancing Account - OR 287917 705.451 RL - Property Insurance Reserve - OR	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	(277,834) (1.040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (456,940) (218,172) (7,915,602)	0 0 0 0 0 0 0 0 0 0			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a reculatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record mark to market derivatives. Regulatory asset established for capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for OrUsh portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established for OrUsh portion of liquidated damages payments for outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset for ecord the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory asset for ecord the Oregon allocation of storm-related property damage recovered in excess of insurance dalms incurred. Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287888 415.837 RA - Frozen MTM 287898 415.882 RA - REC Sales Deferral - WA - Noncurrent 287899 415.875 RA - Deferred Excess NPC - UT - Noncurrent 287899 415.878 RA - UT Liquidation Damages 287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program 287911 415.699 RA - BPA Balancing Account - OR 287917 705.451 RL - Property Insurance Reserve - OR 287914 715.721 RA - BPA Balancing Account - WA	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602) (188,755)	(277,834) (1,040,805) (28,860,351) (4,502,857) (113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602) (188,755)	000000000000000000000000000000000000000			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon Plouse Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established for Utah portion of liquidated damages payments for outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset or secord the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in access of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to

						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	(92,925)	(92,925)	0	0		for that difference
287935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0		Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	(Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent 287972 320.285 RA - Post Employment Costs	(2,803,192) 2,452,966	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs. Regulatory asset established as an offset to the increase in post-employment obligations.
201912 320.203 RA - POST EMPIOYMENT COSTS	2,432,900	U	U	U	2,452,900	Regulatory asset established as an offset to the increase in post-employment obligations. 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 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	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	(924,118)	(924,118)	0	0	(due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2.414.548)	(2.414.548)	0	0		Docket 20-035-04.
201300 410.324 TVV - Greatif Belletic Depressation - 01	(2,414,040)	(2,414,040)	•			Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0		parks to direct utility service.
FERC 283 - Other	0	V//				
						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
000000 700000 510 150 15 15 15 15 15 15 15 15 15 15 15 15 15						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		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	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
2007 210.170 Trepaid - Fox Odin - Last	(040,211)	(040,211)	•	•	`	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.
						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	(Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Roque River-Habitat Enhance	(117,268)	(117,268)	0	0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13, 137, 978)	(13,137,978)	0	0		Represents the funded pension asset under FAS 158.
Estado 120.000 1710 total andre a trade a trad	(10,101,010)	(10,101,010)			,	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	(573,401)	(573,401)	0	0	(amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	(over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
201007 210.120 Trepaid Taxes * 01 F 00	(032,760)	(032,700)	U	U		Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0		over a period of 12 months or less.
	, , , ,	1				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	(Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	(purposes.
						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	(221,686)	0	0	0	(221,686	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	(Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	(Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0	0 444 500	1 000 514	
Subtotal - p277 Less FASB 109 Above if not separately removed	(565,331,047)	(557,802,975) (92,925)	0	(9,414,586)	1,886,514	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(92,925)	(92,925)	0	0		
Total	(565,238,122)	(557,710,050)	0	(9.414.586)		
	(000,200,122)	(001,110,000)	0	(3,717,300)	1,000,314	1

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

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

Summa	ary Table: (Excess) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(337,096,657)	(19,896,011)
Total	(337,096,657)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Defici	ent Accumulated Deferred	i Income Tax
		Pre-	Post-			
scription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
cum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2
cum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3
cum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,1
cum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7
btotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,1
ner Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9
er Regulatory Liabilities	254	(418.440)	(223.047)	(195,393)	- 0	(195.3
tal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2.933,443,547)	(1.635.751.334)	(1,316,688,743)	(319,062,5
as-Up				(533,294,193)	(429.272.131)	(104,022,0
cess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,6

ription CTransmission Allocable Excess Deferred Income Tax

Other Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up

The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

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 norme Tax is being amortized over a five-year period.

					EEDC Teansmiss	TABLE 3: A sion Allocable Excess		Excess) / Deficient A	ccumulated Deferred I	ncome Tax				Formula Rate Inputs					E 4: INFORMATION C		
						/ Deficient ADIT (RSG		IX.			Non-Pr	rotected		Formula Kate Inputs	rtized	"Gross-up a					orded in either FERC Acc
	Remaining	Transn	ission	Remaining	Gen		Remaining	Intan	gible	Remaining		eficient ADIT	Annual	(Excess) / Do			182	2.3 or 254, and the ADIT	is recorded in either	FERC Account 190 or 2	283.
	Regulatory	(344,4)	4,995)	Regulatory	(5,796	3,735)	Regulatory	(1,395	,176)	Regulatory	(57,21	(9,915)	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up** (133.306.917)	Asset / (Liability)	Asset / (Liability)**
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	24.5866%	32.6024%	(408,886,821)		(542, 193, 738)	133,307,
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9 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	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469, 119,631,
3. 12/31/2020 4. 12/31/2021	46.0 53.2	(7,488,587) (6,475,094)	(322,009,234)	10.9	(364,575)	(4,703,010)	15.9 18.5	(75,415)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)	(119,631,466)	(486,572,139) (460,189,551)	119,631,1
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)	24.5866%	32.6024%	(327,148,651)	(106.658.312)	(433.806.963)	106.658.
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)	24.5866%	32.6024%	(307.252.641)	(100,171,735)	(407,424,376)	100,171.
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)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398, 322, 752)	97,934,
8. 12/31/2025	53.2 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)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696
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)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,
0. 12/31/2027 1 12/31/2028	53.2 53.2	(6,475,094)	(276,683,576)	18.5 18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)		0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(371,017,878)	91,220,
1. 12/31/2028	53.2	(6,475,094)	(270,208,482)		(313,337)	(2,196,314)	18.5 18.5	(75,415) (75,415)	(528,615)		0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)	(88,982,842)	(361,916,253)	88,982 86,745
2. 12/31/2029 3. 12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(259,205,719)	(269,501,488)	24.5866%	32.6024%	(266,069,565)	(86,745,064)	(352,814,629)	86,745,
4. 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)	24.5866%	32.6024%	(252.341.873)	(82.269.507)	(334.611.380)	82,269
5. 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)	24.5866%	32.6024%	(245.478.027)	(80.031.728)	(325.509.755)	80.031.
6. 12/31/2033	53.2 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)	24.5866%	32.6024%	(238.614.181)	(77,793,950)	(316,408,131)	77,794
7. 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)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,
8. 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)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,
9. 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)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,
0. 12/31/2037 1. 12/31/2038	53.2 53.2	(6,475,094)	(211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)	(69,095,126)	(281,027,762)	69,095
2. 12/31/2039	53.2	(6,475,094)	(198 982 448)		0	0		0	0		0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.0800%	32.6024%	(205,457,542)	(64,873,054)	(272,441,632)	64 873
3. 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)	24.5866%	32.6024%	(192,507,354)	(62.762.018)	(255,269,372)	62.762.
4 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)	24.5866%	32.6024%	(186.032.260)	(60.650.982)	(246.683.242)	60.651.
5. 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)	24.5866%	32.6024%	(179,557,166)	(58,539,945)	(238,097,111)	58,539,
6. 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)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,
7. 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)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,
8. 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)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206,
9. 12/31/2046 0. 12/31/2047	53.2 53.2	(6,475,094)	(153,656,790)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095, 47,984,
1. 12/31/2048	53.2	(6,475,094)	(140,706,602)		0	0		0	- 0		0	0	(6,475,094)	(147,181,090)	(150,419,243)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(195,166,461)	47,984, 45,873.
2. 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)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43.762.
3 12/31/2050	53.2	(6.475.094)	(127.756.414)		0	0		0	0		Ö	0	(6.475.094)	(127.756.414)	(130.993.961)	24.5866%	32 6024%	(127,756,414)	(41.651.657)	(169.408.071)	41.651.
4. 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)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,
5. 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)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,
6. 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)	24.5866%	32.6024%	(108,331,132)	(35,318,549)	(143,649,681)	35,318,
7. 12/31/2054 8. 12/31/2055	53.2 53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,
8. 12/31/2055 9. 12/31/2056	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096, 28,985.
0. 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)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109.305.161)	26,874.
1. 12/31/2058	53.2 53.2	(6,475,094)	(75.955.662)		- 0	0		- 0	- 0		0	0	(6.475.094)	(75,955,662)	(79 193 209)	24.5868%	32 6024%	(75.955.662)	(24.763.369)	(100,719,031)	24.763
2. 12/31/2059	53.2	(6,475,094)	(69,480,568)		0	0		0	0		Ö	0	(6.475.094)	(69.480.568)	(72.718.115)	24.5866%	32.6024%	(69,480,568)	(22.652.333)	(92,132,901)	22.652
3. 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)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)	20,541,
4. 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)	24.5866%	32.6024%	(56,530,380)	(18,430,261)	(74,960,641)	18,430,
5. 12/31/2062 6 12/31/2063	53.2 53.2	(6,475,094)	(50,055,286)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)	16,319,
6. 12/31/2063 7. 12/31/2064	53.2	(6,475,094)	(43,580,192)		0	0		0	0		0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866% 24.5866%	32.6024%	(43,580,192)	(14,208,189)	(57,788,381)	14,208,
7. 12/31/2064 8. 12/31/2065	53.2	(6,475,094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)	(12,097,152)	(49,202,250)	12,097,
9. 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)	24.5866%	32.6024%	(24,154,910)	(7.875.080)	(32,029,990)	7,875
0. 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)	24.5866%	32.6024%	(17.679.816)	(5.764.044)	(23.443.860)	5.764
1. 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)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,
			rough 2018. According																		

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

	Accumulated I	Deferred Income Tax A		(Excess) / Defic	ient Accumulated Def	erred Income Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability. Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total (Excess) / Deficient Accumulated Deferred Income Tax						
Gross-Up						
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification Total Protected Non-Protected A B C

Description
FERC Transmission Allocable Excess Deferred Income Tax
Other
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up

A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]

B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT]

Ŀ	5	Statement as to which method is being used to amortize protected (excess) / deficie

						FFDO T	TABLE 3: Annual Trac	king of (Excess) /	Deficient Accumulate	d Deferred Income Tax	t .				F					E 4: INFORMATION O		
							s) / Deficient ADIT (RSG					N B	rotected		Formula Rate Inputs	nortized	"Gross-u	p and ADIT are	not included in rate bas	e. For accounting pu	rposes, the gross-up is	recorded in either FERC
		Remaining	Tran	smission	Remaining		s) / Deficient ADTI (RSG eneral	Remaining	Inter	ngible	Remaining	(Evenee) / D	Peficient ADIT	Annual	(Evenee) / F	Deficient ADIT		Account	182.3 or 254, and the A	ADIT is recorded in ei	ther FERC Account 190	or 283.
		Regulatory		Balancel	Regulatory		Balance1	Regulatory	Florial I	Balancel	Regulatory		Balancel	Amortization	(Excess) / E	Average		Gross-IIn	(Excess) / Deficient		Regulatory	ADIT
at at	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	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1.																					,	
2.																						
4.																						
6.																						
8.								_														-
9.											_											
10.																						
11.																						
12.																						
13																						
9. 10. 11. 12. 13. 14.																						
16								_														-
17.											_											
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20.																						
21.																						
16. 17. 18. 19. 20. 21. 22. 23. 24. 24. 25. 26. 27. 28. 30. 31. 32. 33. 34. 35. 36.																						
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40								_														-
41.											_											
42.																						
38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51.																						
44.																						
45.																						
46.																						
48								_														
49					_						_						_					
50.																						
51.								_										_				

Attachment 2 - Taxes Other Than Income Worksheet

	Page 262-263,		
r Taxes	Col (L)	Allocator	Allocated Amount
		Net Plant	
Plant Related		Allocator	
	141,966,595		
Possessory taxes	603,375		
Total Plant Related	142,569,970	29.2295%	41,672,459
	,	Wages & Salary	
Labor Related		Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	9.5363%	0
	105 475	Allocator	
Annual Report	105,475		
Total Other Included	105,475	29.2295%	30,830
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	142,675,445		41,703,289
Currently Excluded			
Local Franchise	31,814,061		
Montana Energy License	379,219		
Montana Wholesale Energy	274,079		
Idaho Generation Tax (KWh)	40,064		
Oregon Department of Energy	1,617,118		
Wyoming Wind Generation Tax	2,229,076		
Washington Public Utility Tax	15,481,343		
Other (Business & Occupation, Nevada Comm. Tax, Use)	34,684		
Subtotal Excluded Taxes	51,869,644		
Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
Total Other Taxes			
	Total Plant Related Federal FICA Federal Unemployment State Unemployment Total Labor Related Other Included Annual Report Total Other Included Appendix A input: Total Included Taxes (Lines 1 + 2 + 3) Currently Excluded Local Franchise Montana Energy License Montana Wholesale Energy Idaho Generation Tax (KWh) Oregon Department of Energy Wyoming Wind Generation Tax Washington Public Utility Tax Other (Business & Occupation, Nevada Comm. Tax, Use)	Real Property	Real Property

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.

0

- 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			3,490,654
2	Pole Attachments - Transmission Related			274,526
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,836,428
5	Miscellaneous General Revenues		detail below	42,207
6	Account 454 subtotal		(Sum Lines 1-5)	6,199,584
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	11,107,263
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	127,429,899
10	Facilities Charges including Interconnection Agreements	Note 2		1,766,423
11	Transmission maintenance revenue		Account 456.2	233,729
12	Account 456 subtotal		(Sum Lines 7-11)	140,537,314
			(Sum Lines 6 &12) =	146,736,897
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			74,546
	One Utah Center and North Temple office subleases			0
	Parking Rent: Lloyd Center, Portland, Oregon			368,050
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			442,596
	Wages & Salary Allocator		<u>_</u>	9.54%
	Total Allocated Miscellaneous General Revenue			42,207
	Distribution Underbuild			
	Third party attachments		for a	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).

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 431.681.746 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)) 46.99% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 53.00% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.67% Preferred Cost (Line 111 / Line 110) 6.75% 121 Preferred Stock cost = Preferred Dividends / Total Preferred Stock 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.19% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.72% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.92% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 371,025,616 127 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 134 Amortized Investment Tax Credit Attachment 5 (308,583)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 (409,189) 87,447,912 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =

Appendix A (Line 135c)

(26,382,594)

60,656,130

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

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Workshop

	ervice Worksheet					
Attachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	204.58b		2021	7,890,023,096	-
2	January	Monthly Balances		2022	7,892,474,958	
	February	Monthly Balances		2022	7,908,621,415	
		Monthly Balances		2022	7,908,986,876	
		Monthly Balances		2022	7,936,848,968	
6	May	Monthly Balances		2022	7,932,984,637	
7	June	Monthly Balances		2022	7,947,375,013	
	July	Monthly Balances		2022	7,951,826,014	
	August	Monthly Balances		2022	7,965,402,740	
	September	Monthly Balances		2022	7,977,270,050	
	October	Monthly Balances		2022	7,981,698,218	
12	November	Monthly Balances		2022	8,010,400,967	
13	December	204.58g		2022	8,046,307,902	
	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up		Appendix A input
15 14	Transmission Flant in Service	(Sulli lilles 1-13)/13	(NOTE IVI)	True-up	7,550,016,565	Appendix A input
		_				
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	204.75b		2021	8,032,285,954	-
16	January	Monthly Balances		2022	8,051,331,899	
	February	Monthly Balances		2022	8,074,688,773	
	March	Monthly Balances		2022	8,113,024,050	
	April	Monthly Balances		2022	8,135,016,745	
	May	Monthly Balances		2022	8,167,224,147	
21	June	Monthly Balances		2022	8,199,423,911	
	July	Monthly Balances		2022	8.245.891.365	
23	August	Monthly Balances		2022	8,274,433,004	
2.0	September	Monthly Balances		2022	8,309,736,571	
	October	Monthly Balances		2022	8,349,674,149	
	November	Monthly Balances		2022	8,387,795,667	
27	December	204.75g		2022	8,466,404,321	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	8,215,917,735	
	Distribution Figure III oct vice	(built inios to 27) to		rido ap	0,210,011,100	
	Calculation of Intangible Plant In Service			Year		
		Source			Balance	
	December	204.5b		2021	1,106,474,798	-
30	December	204.5g		2022	1,128,981,210	-
19 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,117,728,004	Appendix A input
		() .	, ,			
	Calculation of General Plant In Service	Source		Year	Balance	
20	December	204.99b		2021	1,376,963,716	
						-
	December	204.99g		2022	1,465,275,063	-
18 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,421,119,389	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2021	13,476,057,172	
36		Monthly Balances		2022	13,481,566,763	
	February	Monthly Balances		2022	13,486,513,579	
	March	Monthly Balances		2022	13,485,374,816	
39	April	Monthly Balances		2022	13,506,304,311	
	May	Monthly Balances		2022	13,536,696,905	
	June	Monthly Balances		2022	13,562,748,864	
				2022		
	July	Monthly Balances		2022	13,534,110,202	
	August	Monthly Balances		2022	13,540,308,309	
44	September	Monthly Balances		2022	13,553,607,654	
45	October	Monthly Balances		2022	13,564,872,702	
	November	Monthly Balances		2022	13.581.202.931	
				2022	13,506,299,204	
	December	204.46g				· · · · · · · · · · · · · · · · · · ·
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,524,281,801	
49	Electric Plant Sold	204.102g			0	
-10		9				
i						
0.5-	T. C. D. C. C. C.	/ " 44.00.04.04.45.5.5"		-	00 000 005	la real d
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	32,229,063,918	Appendix A input

Accumulated Depreciation Worksheet

nated Depreciation Worksheet				
Calculation of Transmission Accumulated Depreciation	Source			Balance
51 December	Prior year 219.25c		2021	2,045,200,003
52 January	Monthly Balances		2022	2,052,119,920
53 February	Monthly Balances		2022	2,059,475,977
54 March	Monthly Balances		2022	2,068,983,819
55 April	Monthly Balances		2022	2,078,315,470
56 May	Monthly Balances		2022	2,082,117,131
	Monthly Balances		2022	2,088,400,251
	Monthly Balances		2022	2,098,493,463
59 August	Monthly Balances		2022	2,108,462,104
				2,119,231,841
	Monthly Balances			2,128,128,402
S2 November	Monthly Balances			2,136,330,715
33 December			2022	2,146,075,860
		(Note M)	True-up	2,093,179,612
•		` '		
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
55 December	Prior year 219.26c		2021	3,143,599,734
	Monthly Balances		2022	3,150,656,606
	Monthly Balances			3,157,330,834
	Monthly Balances		2022	3,168,302,674
	Monthly Balances			3,175,187,175
				3,181,116,975
71 June	Monthly Balances		2022	3,191,007,247
555555555555555555555555555555555555555	can A Line #s. Descriptions, Notes, Form Page #s and Instructions Calculation of Transmission Accumulated Depreciation December January	Bit N Line #s. Descriptions, Notes, Form I Page #s and Instructions Source Calculation of Transmission Accumulated Depreciation Source Floor year 219.25c Prior year 219.25c Monthly Balances Monthly Balances Morthy Balances Monthly Balances Morthy Balances Monthly Balances May Monthly Balances Morthy Balances Monthly Balances Morthy Balances Monthly Balances Moyer Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Morthly Balances Monthly Balances Morthly Balances Monthly Balances Morthly Balances Yer year 219.26c Monthly Balances Monthly Balances Monthly Balances Monthly Balances	Bell A Line #8 Descriptions Notes from 1 Page #8 and Instructions Calculation of Transmission Accumulated Depreciation December	Source

		July	Monthly Balances		2022	3,197,283,487	
		August	Monthly Balances		2022	3,202,634,264	
	74	September	Monthly Balances		2022	3,210,164,947	
	75	October	Monthly Balances		2022	3,217,584,737	
	76	November	Monthly Balances		2022	3,227,063,677	
	77	December	219.26c		2022	3,234,824,181	
	78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,188,981,272	
		•	, , , , ,			.,	l
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79		Prior year 200.21c		2021	725,504,660	
	80	December	200.21c		2022	736,465,711	
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	730,985,185	A
			(, ,			
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2021	519,932,106	
	83	December	219.28c		2022	565.097.827	
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	542,514,966	,
		• • • • • • • • • • • • • • • • • • • •	(, ,			l
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	l
	85	December	Prior year 219.20 through 219.24		2021	4.965.743.651	l
	86	January	Monthly Balances		2022	5.017.689.378	l
	87	February	Monthly Balances		2022	5.069.128.473	
	88	March	Monthly Balances		2022	5.111.803.043	
	89	April	Monthly Balances		2022	5,154,846,252	
	90	May	Monthly Balances		2022	5,196,560,150	
	91	June	Monthly Balances		2022	5.229.442.245	
	92	July	Monthly Balances		2022	5.252.184.624	
	93	August	Monthly Balances		2022	5.298.194.812	
	94	September	Monthly Balances		2022	5.355.745.624	
	95	October	Monthly Balances		2022	5,405,398,879	
	96	November	Monthly Balances		2022	5,448,990,721	
	97	December	219.20 through 219.24		2022	5,395,121,233	
	98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	5,223,142,237	
	50	. roduction rocumulated popreciation	(54111 111100 00 07)710		uo-up	5,225,142,257	ı
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	11,047,818,088	ı
				` '		,	ı
	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,778,803,273	ı
			(,,,,,,)		zo up	,,0,000,210	П

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	Ō
39	(Note N)	Appendix A input		0 beg-of-year and end-of-year average
55	(14010 14)	Appendix A input	пис-ир	beg-or-year and ente-or-year average
0 1 5 10 10 10 5		D: 1/	207.5	000 544 500
Construction Materials & Supplies		Prior Year	227.5c	203,514,526
		Current Year	227.5c	251,987,732
42	(Note N)	Appendix A input	True-up	227,751,129 beg-of-year and end-of-year average
Transmission Materials & Supplies		Prior Year	227.8c	815,425
2 11		Current Year	227.8c	1.327.748
45	(Note N)	Appendix A input		1,071,587 beg-of-year and end-of-year average
	(.4016 14)	Appoint A input	1100 00	1907 1907 Bog of your and on our your artifage
				1

TC Adjustmen

			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,055,726)	29.23%	(308,583)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes	24,871			
	Current end of year balance 266 footnotes	20,920			<u></u>
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	22,896	29.23%	6,692	(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	Related	Non-transmission Relate	ed Details
Land Held for Future Use						
	Prior Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		1,815,058		beg-of-year and end-of-year average
			1		=	

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A	djusted Total	Details
luded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Council on Renewable Energy	component of 335 Ln 1b	22,500		22.500	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,195		9.195	
CEATI International	component of 335 Ln 1b	52,300		52,300	
Edison Electric Institute	component of 335 Ln 1b	998,682	998,682		
Intermountain Electrical Association	component of 335 Ln 1b	19,000		19,000	
North American Transmission Forum	component of 335 Ln 1b	102,957	102,957		
Northwest Hydroelectric Association	component of 335 Ln 1b	1,340		1,340	
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	119,143		119,143	
Renewable Energy Wildlife Institute	component of 335 Ln 1b	35,000		35,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
UMS Group	component of 335 Ln 1b	42,000		42,000	
	Page 335, Line 1 Subtotal	1,421,742			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Sub					
Lines 6 - 34	Page 335, Lines 7-34	307,288		307,288	
Other (Individually less than \$5,000)	Page 335, Line 35	77,097		77,097	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	14,000		14,000	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	619,898	619,898		
Total	(Note C)	Appendix A Input		718,488	
OP					
Fixed PBOP expense		Annual Update Informationa	Filing	1.458.057	
Actual PBOP expense		Attachement 17	,	1,458,057	
Adjusted total (Current year actual)		Appendix A Input	True-up		thorized Filled Expense minus Actual Expense
operty Insurance					
Property Insurance Account 924		320.185b		4,518,334	
	(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

atory Expense Related to Transmission Cost Support						
			Transmission			
			Related			
dix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount Ap	pendix A input Non-	ransmission Related Deta			
Directly Assigned A&G						
c Transmission related Regulatory Expenses						
Federal Energy Regulatory Commission:						
Annual Fee	350.19d	3,092,400	3,092,400			
Annual Fee - hydro	350.20d	3,155,288		3,155,288		
Transmission Rate Case	350.21d	177.164	177,164			
Other Regulatory	350.22d	964.834	514.863	449,971		
Total	sum	7,389,686	3,784,427	3,605,259		
•	oun	.,000,000	-,,	2,300,200		

Safety Related Advertising Cost Support

			Safety Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A Input	Non-safety Related Details	
Directly Assigned A&G					
68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	15,720	0	15,720 Based on FERC 930.1 download	
		_			

Education and Out Reach Cost Support

			Education &			
		C	Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	15,720	0	15,7	720 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)	4.5	4%	Enter Average State Income Tax Rate
	(=/			

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	239,534,044	(473,013)	239,061,031
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,849,245	0	10,849,245 Adjustment for Ancillary Services Accounts 561-561.5
1					
55	Less: Account 565	320.96b	163,235,255	0	163,235,255
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	5,813,346 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				
	Pri	rior Year	Enter negative	(147,966,140)
	Cu	urrent Year	Enter negative	(154,590,849)
50 Network Upgrade Balance	(Note N) Ap	ppendix A input	True-up	(151,278,495) beg-of-year and end-of-year average
1				

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
_				
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	137,423,038
	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	137,423,038 Appendix A Input
Ger	eral Plant			
	Depreciation expense (403)	(Note H)	336.10b	49,920,325
	Amortization of limited term electric plant (404)	(Note H)	336.10d	432,399
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724 Appendix A Input
Inta	ngible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	64,151,576
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	64,151,576 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

-		natory Account Amortizations Account 60012		
- [Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
I				
		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
				1

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Sur	mary																		
Step Month	Year	Action																	
1 April	Year 2	TO populates the formula with Y	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 201	10)														
2 April	Year 2	TO estimates all transmission C	Cap Adds and CWIP for Year 2	weighted based on Months ex	xpected to be in service in Y	ear 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 f	for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)															
6 April	Year 3	TO populates the formula with Y	Year 2 data from FERC Form N	lo. 1 for Year 2 (e.g., 2011)															
7 April	Year 3	Reconciliation - actual data																	
8 April	Year 3	TO estimates Cap Adds and CV	VIP during Year 3 weighted ba	sed on Months expected to be	e in service in Year 3 (e.g., 2	012)													
Worksheet																			
Step Month	Year	Action																	
1 April	Year 2	TO populates the formula with Y	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 201	10)														
		\$ - Rev	v Req based on Year 1 data		Must run Appendix A to g	et this number (without i	nputs in lines 16 or 34 of A	ppendix A)											
2 April	Year 2	TO estimates all transmission C	Cap Adds and CWIP for Year 2	weighted based on Months ex	xpected to be in service in Y	ear 2 (e.g., 2011) in proj	ection and populates for a	ctuals as inputs to Attachmer	nt 7 (but not Appendix A)	for true up.									
	Plant In Service										CWIP		Plant In Service				CWIP		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	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	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
	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)	(O / 13)	
	(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)											4	13				-			
Jan		-			-	-	-	-	-	-	-	12			-	-	-	-	
Feb										-	-	11			-	-		-	
Mar											-	10				-			
Apr										-	-	9			-	-	-		
May											-	8				-			
Jun										-	-	7			-	-	-		
Jul											-	6				-			
Aug												5				-			
Sep										-	-	4			-	-	-		
Oct										-	-	3			-	-	-		
Nov										-	-	2			-	-	-		
Dec												1				-			
Total		-	-		-	-		-	-	-	-			-		-	-		
New Transmiss	on Plant Additions and CWIP (we	eighted by months in service)																_	
													Input to Line 16 of Appendix A						Not for true-up
													Input to Line 34 of Appendix A						Not for true-up
Step Month	Year	Action																	
3 April	Year 2	TO adds weighted Cap Adds to	plant in service in Formula										Estimated Life			58			
		\$ -			Must run Appendix A to g	et this number (with inpu	ts in lines 16 and 34 of App	pendix A)					Estimated Depreciation fo						
													Jan	11.5					
4 May	Year 2	Post results of Step 3											Feb	10.5		-			
		\$ -			Must run Appendix A to g	et this number (with inpu	ts in lines 16 and 34 of App	pendix A)					Mar	9.5		-			
													Apr	8.5		-			
5 June	Year 2	Results of Step 3 go into effect f	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 Y	rear 2 data from FERC Form N	lo. 1 for Year 2 (e.g., 2011)									Oct	2.5					
			Reg based on Prior Year data		Must run Appendix A to g	et this number (without in	nouts in lines 16 or 34 of A	ppendix A)					Nov	1.5					
													Dec	0.5					
													Total Estimated Deprecia						
7 April	Year 3	Reconciliation - actual data																	
			sult of Formula for Reconciliat	ion	Must run Appendix A to g	et this number (with inni	its in lines 16 and 34 of Ani	pendix A)											
		140																	

Schedule 1 Reconciliation

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

Line							_										
1	New Plant Carrying (Charge															
2	Fixed Charge Rate	Formula Line		d of Construction (CIAC)													
3	A	157 164		Net Plant Carrying Charge without		Danasalatian				9.2802%							
4	В	164		Net Plant Carrying Charge per 100 Line B less Line A	Basis Point in ROE without	Depreciation				9.8424%							
-	-																
6 7	FCR if CIAC D	158	1	Net Plant Carrying Charge without	Depreciation, Return, nor	Income Taxes				2.4718%							
	The FCR resulting fr	rom Formula in	a given vear is use	d for that year only													
	Therefore actual rev	enues collected	l in a year do not c	hange based on cost data for sub	sequent years												
	In the True-up, the a																
	Columns and rows n	nay be added to		Fransmission CWIP	Tran	smission PIS Actuals		Trans	smission PIS Projection								
				Energy Gateway only)		Gateway Segment B-H)			gy Gateway Segment B-H)							
8 Useful life of the project	Life				58.00			58.00									
live II (false outlesses has noted a losses out																	
"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		9.2802%		9.2802%			9.2802%			9.2802%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.2802%		9.5613%			9.5613%			9.2802%						
13 13 Month Net Plant or CWIP Balance	Investment		-		1,883,237,384			-									
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-		32,469,610			-			-						
			13 Month Net					13 Month Net			13 Month Net						ransmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	- Revenue	287,225,425	4,836,783	31,491,756	-		-	-	- Depreciation	-	\$ 31,491,756			(
16	W Increased ROE	2010	-		287,225,425	4,836,783	32,299,163	-	-		-	-	-	\$ 32,299,163	\$ 32,299,163		\$ 807,407
17 18	W 9.8 % ROE W Increased ROE	2011	-		784,113,653 784,113,653	13,727,954 13,727,954	86,494,939 88,699,126	-	-		-	-	-	\$ 86,494,939 \$ 88,699,126	\$ 88,699,126	86,494,939	\$ 2,204,187
19	W 9.8 % ROE	2011 2012			785,864,997	13,960,855	86,890,368				-		-	\$ 86,890,368	\$ 00,099,120	86,890,368	\$ 2,204,107
20	W Increased ROE	2012	-		785,864,997	13,960,855	89,099,478	-	-		-	-		\$ 89,099,478	\$ 89,099,478	00,000,000	\$ 2,209,110
21	W 9.8 % ROE	2013	-		1,039,140,449	18,682,869	115,116,744	-	-	-	-	-	-	\$ 115,116,744		115,116,744	
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	118,037,825 129,161,969	-	-		-	-		\$ 118,037,825 \$ 129,161,969	\$ 118,037,825	129,161,969	\$ 2,921,081
24	W Increased ROE	2014			1,164,054,968	21,135,829	132,434,192							\$ 132,434,192	\$ 132,434,192	123,101,303	\$ 3,272,223
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	150,079,721	-	-	-	-	-	-	\$ 150,079,721		150,079,721	
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	153,875,115 165,160,580	-			-			\$ 153,875,115 \$ 165,160,580	\$ 153,875,115	165,160,580	\$ 3,795,394
28	W Increased ROE	2016	-		1,463,059,094	29,386,385	169,273,320	-			-		-	\$ 169,273,320	\$ 169,273,320	100,100,000	\$ 4,112,740
29	W 9.8 % ROE	2017	-		1,439,903,455	29,467,919	163,093,235	-	-		-	-	-	\$ 163,093,235	5	163,093,235	
30 31	W Increased ROE W 9.8 % ROE	2017 2018	-		1,439,903,455 1,413,360,220	29,467,919 27,214,371	167,140,883 158,376,432	-		-	-	-	-	\$ 167,140,883 \$ 158,376,432	\$ 167,140,883	158,376,432	\$ 4,047,648
32	W Increased ROE	2018			1,413,360,220	27,214,371	162,349,465							\$ 162,349,465	\$ 162,349,465	100,310,432	\$ 3,973,034
33	W 9.8 % ROE	2019	-		1,386,203,297	27,215,321	155,857,177	-	-			-	-	\$ 155,857,177		155,857,177	
34 35	W Increased ROE W 9.8 % ROE	2019 2020			1,386,203,297 1,471,003,295	27,215,321 28,854,427	159,753,871 165,365,857		-			-	-	\$ 159,753,871 \$ 165,365,857	\$ 159,753,871	165,365,857	\$ 3,896,694
36	W Increased ROE	2020			1,471,003,295	28,854,427	169,500,928							\$ 169,500,928	\$ 169,500,928	100,000,007	\$ 4,135,071
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	220,634,715	-	-			-	-	\$ 220,634,715		220,634,715	
38 39	W Increased ROE W 9.8 % ROE	2021 2022			1,965,162,841 1,921,488,942	38,264,499 38,164,915	226,158,896 216,482,124		-			-	-	\$ 226,158,896 \$ 216,482,124	\$ 226,158,896	216,482,124	\$ 5,524,181
40	W Increased ROE	2022			1,921,488,942	38,164,915	210,462,124							\$ 210,462,124 \$ 221,883,535	\$ 221,883,535	2 10,402,124	\$ 5,401,411
41	W 9.8 % ROE	2023	-		1,883,237,384	38,163,788	212,931,192	-	-			-	-	\$ 212,931,192		212,931,192	
42 43	W Increased ROE W 9.8 % ROE	2023 2024			1,883,237,384	38,163,788	218,225,076		-			-	-	\$ 218,225,076	\$ 218,225,076		\$ 5,293,884
43	W 9.8 % ROE W Increased ROE	2024	:					:				-	-	\$ -	s -		\$ -
45	W 9.8 % ROE	2025	-		-			-			-	-	-	\$ -		-	
46 47	W Increased ROE	2025	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026	:			-		:	-			-	-	\$ - \$ -	\$ -		s -
49	W 9.8 % ROE	2027	-		-			-	-	-		-	-	\$ -		-	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-		-	-	-	-	-	-	-	-	-	\$ -	s -		\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028			-	-			-			-	-	\$ - \$ -	s -		s -
53	W 9.8 % ROE	2029	-		-	-		-	-	-		-	-	\$ -		-	
54	W Increased ROE	2029	-		-	-		-	-			-	-	\$ -	\$ -		\$ -
55 56					1	-						-			s -		s .
		1	l		L						1				•		•

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2022

New		Oregon		Washingt	ton	Californi	а	Utah		Wyomin	g	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)	(0)
3 353 Sta 4 354 Tov 5 355 Pol 6 356 Ove 7 357 Und 8 358 Und 9 359 Roa	nd Rights uctures and Improvements ation Equipment wers and Fixtures less and Fixtures erhead Conductors and Devices degrground Conduit degrground Conductors and Devices ads & Trails classified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
13 391 Offi 14 391.2 Offi 15 391.3 Offi 16 393 Sto 17 394 Toc 18 395 Lab 19 397 Cor 20 397.2 Cor 21 398 Mis	nd Rights uctures and Improvements fice Furniture and Equipment - Furniture fice Furniture and Equipment - Personal Computers fice Furniture and Equipment - Equipment re Equipment ros Equipment ols, Shop and Garage Equipment boratory Equipment mmunication Equipment - Mobile Radio Equipment scellaneous Equipment rclassified General	1,200.00 102,363,865.08 18,900,344.85	1.82% 2.07% 3.64%	95,314.98 13,974,856.07 2,896,617.22	2.50% 2.06% 3.31%	4,269,618.58 1,998,158.04	0.00% 1.99% 5.48%	87,095.35 103,181,298.84 21,825,102.91	2.05% 2.55% 4.97%	74,314.75 17,302,219.69 8,689,091.23	1.87% 2.28% 5.56%	243,969.91 586,763.61	0.00% 1.76% 2.77%	4,867.64 14,312,590.03 2,705,916.83	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
24 303 Mis	anchises and Consents scellaneous Intangible Plant asehold Improvements - Gen															5.16% 6.10% 2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last
- 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.
- 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 2022 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation expense and accumulated depreciation under this formula

 12 If the 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 333.7 (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
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OA.	TT (Part III - N	letwork Service	e) - Average of	current year and	prior two years										1 !
Column	e	f1	12	ß	14	15	f6	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	- 1] !
Customer Class RS / SA	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	NTUA NFO SA 894	Total NFO	
Jan	8,358	5.65	3.10	29.59	0.81		0.13	0.16	0.01	19.17	15.11	10.39	47.98	0.01	0.01	34.07	1.13	272.11	112.61	2.60	555	1 !
Feb	8,322	6.54	3.29	32.88	1.37	0.20	0.07	0.09	0.01	20.70	14.97	11.13	50.85	0.01	0.01	33.95	1.08	301.64	114.81	2.50	596	
March	7,818	5.97	3.27	27.14	1.19	0.12		100	0.01	21.90	14.96	10.20	45.80	0.01	0.01	33.76	1.02	285.62	108.97	2.40	562	
April	7,280	5.71	3.04	24.43	1.00	0.37		0.02	0.01	19.32	14.74	9.50	43.12	0.33	0.34	33.83	1.06	214.97	63.65	1.97	437	
May	8,376	4.77	3.06	13.64	0.43	0.38		100	0.62	13.14	16.91	9.17	36.04	0.53	3.02	33.90	0.98	138.88	80.13	2.06	358	
Jun	10,141	5.50	3.69	19.62	0.36	0.15		0.01	1.21	15.36	19.27	10.09	47.79	0.55	3.24	34.24	1.29	180.29	98.94	2.25	444	
Jul	10,784	5.41	3.86	17.64	0.47	0.30			1.38	15.55	18.84	11.11	56.21	0.63	3.16	34.40	1.34	190.47	112.89	2.55	476	
Aug	10,572	6.03	3.59	18.85	0.36	0.17		1.0	1.33	16.91	19.26	11.36	59.03	0.58	3.02	34.15	1.33	161.96	112.68	2.65	453	
Sept	9,890	5.27	3.47	15.51	0.31	0.19		0.03	1.09	13.79	18.05	10.53	50.12	0.50	2.75		1.28	144.18	103.62	2.58	407	
Oct	7,522 7,935	5.65 5.28	2.99 3.08	20.87 25.07	0.65 0.91	0.13 0.29	0.18	0.11	0.68	16.40 14.60	15.75 15.26	9.07 9.65	37.16 42.21	0.25 0.00	0.27 0.01	33.95 33.68	1.01	189.98 245.40	86.04 95.74	1.97 1.52	423 494	
Nov	7,935 8,668	5.34	3.10	33.46		0.29	0.18	0.11	0.01	18.32	14.23	11.87	53.40	0.00	0.01	33.80	0.95	340.03	115.88	2.61	494 635	
Dec Total	105.667	0.34	3.10	33.40	1.06	0.27	0.22	0.12	0.01	10.32	197	11.87	53.40	0.00	0.01	33.80	0.98	2.666	1,206	201	5,840	
Avg 12CP	8.806	- 07	40	213		3	-	-		200		124	370		10	400	13	222	1,200	20		
AVG 12UP	8,816		3	23	1	U	U	U	1	- 1/	16	10	4/	U	1	34	1	ш	100		487	

			ther Service		
	jδ	j4	j3	ρ	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	os	OS
		RS 262/263	RS 280	RS 637	RS 297
896		306	103	59	429
871		297	93	56	424
839		312	92	46	390
800		236	122	46	396
1.136		301	136	81	617
1,322		305	161	125	730
1.478		320	165	157	837
1,543		301	217	158	866
1,452		293	193	145	821
868		276	125	54	412
895		302	122	57	414
905		288	115	51	450
13,005		3,537	1,645	1,037	6,787
1.084		295	137	86	566

															OATT	(Part II Long-Ter	m Firm Point-to-I	Point Transmiss	on Service) - Pro	jection																		
Column	g1	g2	93	94	gS	96	g7	99	8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g26	g29	g30	g31	9					
ustomer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Pow	er Idaho Pov	ver Avangs	Therm id 1	no No.	owerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Proje	Clatskanie People's ct Utility Distri	Evergreen t Biopower, LLC	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville						Divisor
lass S / SA	LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 1023	LTP SA 89	LT 5 SA 5	TP 568 S	LTP A 169	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP 3A 899/ SA 9	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	SA 868	LTP	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 995	LTP SA 996	LTP SA 881	Total LTP	Total Network & OS	1% growth	Behind-the Meter	Total Network Load	Network + OS + LTP
b srch srl ay sr	1,855 1,855 1,855 1,855 1,855 1,950 1,950	50 50 50		56 56 56 56 56 56 56	5 5 5		50 50 50 50 50 50 50	30 30 30 30 30 30 30 30	11 11 11 11 11	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	99 99 99 99 99 80 80		19 19 19 19 19 19 19 19	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	5 15 5 15 5 15 5 15 5 15 5 15 5 15 5 15	10 10 10 10 10 10 10	10 10 10 10 10 10 10	48 48 48 48 48 48	25 25 25 25 26 26 26 26 27 26 27 27 28	5 5 5 5 5 1	117 117 117 117 117 122 122 122	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	150 150 150 150 150 150 150	100 100 100 100 100 100 100	100 100 100 100 100 100 100	50 50 50 50 50 50	3,589 3,589 3,589 3,589 3,589 3,720 3,716 3,716	9,805 9,785 9,220 8,518 9,870 11,906 12,735 12,588	9,910 9,885 9,314 8,605 9,970 12,027 12,868 12,684	24: 200 211 211 17: 17: 16:	10,153 10,096 9,524 8,815 10,147 12,201 13,030 12,856	13,742 13,684 13,113 12,404 13,736 15,921 16,772
pt t v	1,950 1,950 1,855 1,855	50 50 50 50		56 56 56	6		10 10 10	30 30 30 30	11 11 11 11	80 80 80	100 100 100 100	100 100 100 100	100	80 80 99 99		19 19 19 19	2 2 2 2 2	5 15 5 15 5 15 5 15	10 10 10 10	10 10 10 10	48 48 48 48	25 25 25 25	3 5 5 5	122 118 113 113	100 100 100 100	100 100 100 100	100 100 100 100	50 50 50 50	150 150 150 150	100 100 100 100	100 100 100 100	50 50 50 50	3,718 3,616 3,485 3,485 43,401	11,750 8,813 9,324 10,208	11,869 8,902 9,419 10,312	179 185 211 199 2,317	12,044 9,085 9,637 10,511 128,098	15,762 12,701 13,122 13,996
12CP	1,895	50	-	56	2	1 1	10	30	11	80	100	100	75	91	7	19	2	5 15	10	10	48	25	4	118	100	100	100	50	150	100	100	50	3,617	10,376	10,482	193	10,675	14,292

Network + LTI	Total Network Load	Behind-the Meter	1% growth	Total Network & OS
13	10,153	243	9,910	9,809
13	10,096	206	9,889	9,789
13	9,524	210	9,314	9,220
12	8,815	210	8,605	8,518
13	10,147	177	9,970	9,870
15	12,201	174	12,027	11,908
16	13,030	163	12,868	12,739
16	12,856	161	12,695	12,568
15	12,044	175	11,869	11,750
12	9,085	182	8,902	8,813
13	9,637	218	9,419	9,324
13	10,511	199	10,312	10,208
17	128,098	2,317	125,781	124,513
14	10,675	193	10.482	10.376

PacifiCorp Attachment 9a1 - Load(Current Year) 2022

											OATT (Part I	II - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
							BPA: Benton			BPA Airport			Energy					Avangrid	E	BPA South East			
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	NTUA	
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 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	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.79	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

					Oth	ner 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	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,280	1,119	1,597	3,457		13,454.22

PacifiCorp Attachment 9a1 - Load (Current Year)

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
													Energy										
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South	BPA Idaho		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	ı
																							Total
Class			NFS	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 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	26	5,651

					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 262/263		
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (Part I	II - Network Se	ervice)									$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid			BPA Idaho			
Customer			PacifiCorp					PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho		Renewables Inc.	NTUA	T
Class	_	_	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	SA 894	Total NFO
RS / SA	Day	Time	•				SM 539	SM 330	SM 021	SA 000	SA 9/5	SA 020				SA 300	SA 175					SM 0/0	SM 094	
Jan	15	8:00	8,327	7.45	3.27		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		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	
March	2	8:00	7,658	5.82	3.51		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	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10.476	5.13	3.74	18.12	0.40					15.55	16.54	9.66	53.21	0.68	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		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		-	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			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	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 9b - Load Divisor for True up

AUGUSTERIUS 24 - LOUI LINEAU FOR THE UP																													
											OATT (Part	III - Network Sen	vice)													0	ther Service		
olumn		ſ	e	ff	t2	13	55	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1	j1	12	3	4		
Oustomer Class 85 / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 308	BPA Gazley NFO SA 229	BPA Clarke PUD E 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	NTUA NFO SA 894	Total NFO	UAMP OS BS 29	S UMPA OS 17 BS 637	Deseret OS RS 290	Western Are. Power Administratio OS RS 262/263	on	Total OS
20		18:00	8 514	4.91	3.05	30.16			0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	569.732		481 60	- 1	10 27	9	932
eb		8:00	8,805	6.78	3.46	39.66	1.68		-		0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661.053		442 40		79 29		862
farch	10	8:00	8,249	6.55	3.12	31.40	1.40				0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633.157		436 46	- 11	14 28		885
lpril .	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50			0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	496.702		431 37	10	18 27.	2	844
fay	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51			0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	363.977		630 87	14	45 29		1,153
lun	27	18:00	10,216	6.29	3.49	18.39	0.35	0.06			0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452.262		786 139	16	51 28		1,371
lul .	28	17:00	11,015	5.75	4.12	18.67	0.62				1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501.014		853 162	11	56 28		1,459
lug	31	17:00	10,623	6.14	3.46	17.34	0.33				1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465.333		910 170	18	85 28		1,547
iept	6	17:00	10,593	5.35	3.58	15.29	0.30				1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	448.664		947 183	20	10 28		1,612
oct .	6	17:00	7,476	5.39	3.02	11.47	0.30		- 2	2.0	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	325.615		496 /2		13 30	2	981
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44		0.01	33.75	0.68	256.01	107.88	2.21	572.577 699.435		434 60	1	1/ 31		933
Dec	122	10.00	108.914	70.74	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	220.92	13.43	600.82	135	0.01	34.54 419.97	40.42	2 796 35	1,349.75	28.26	035.435	-	280 1119	1.00	97 345		13.454
Avo 12CP		-	9,076	70.74 5.89	39.34	235.76	9.33	2.38 0.20	0.53	0.03	0.45	17.25	220.92 18.41	133.19		0.28	15.62	409.97 34.16	0.87	2,796.35	1,349.75	28.26	6,190 516	-	200 1,115 607 90	1,50	27 3,45 33 28	a	13,454
OUT Put large less Fan Pois a Part Tournison Service																													

1.09.10							-																							1,000									
			1											DATE	Part II Long-Ter	n Firm Point to J	Point Transmiss	ing Service																					
Column			g1	g2	93	94	gő	96	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	925	g26	927	g28	g29	930	931	932 933	9				
Custom	r		PaofiCorp	Avangrid	Black Hills, Inc.	BPA	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	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	EWEB	Garrett Solar	Airport Solar	Falls Creek	Shell Energy Losses NA					Divisor
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	LTP	LTP	LTP	LTP	Total LTP	Total Netwo	rk Behind- the		Network + OS
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 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		& OS	Meter	Load	+ LTP
Jan Feb March April May Jun Jul			1,921 1,921 1,921 1,921 1,921 2,016 2,016	3 3 3 3 3 3	0 50 0 50 0 50 0 50 0 50 0 50		5 5 5 5 5 5	66 50 66 50 66 50 66 50 66 50 66 50 66 50	13 13 13 13 13 13 13 13 13 13 13		2 2 2 2 2 2 2 2	10 10 10 10 10 10	- - - - 50	11 11 11 11 11	80 80 80 80 80	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	150 150 150 150 150 150	100 100 100 100 100 100	100 100 100 100 100 100	10 10 10 10 10	00 100 00 100 00 100 00 100 00 100 00 100	100	99 99 99 99 80 80	4 4 4 4 4	19 19 19 19 19	******	21 22 22 22 22 23 24 24 24 25	5 10 5 10 5 10 5 10 5 10 5 10	50 50 50 50 50 48 48	5 5 5 5 5	- 99 - 99 - 98 - 102 - 122 - 122	3,459 3,459 3,458 3,562 3,705 3,702	10,6 10,3 9,7 9,1 9,6 12,6 12,6	16 221 £7 191 56 211 50 205 51 165 39 182 74 154	1 10,237 1 10,518 1 9,978 5 9,365 9,816 2 12,221 4 13,129 8 12,784	13,696 13,977 13,437 12,823 13,378 15,927 16,831 16,486
Sept Oct Nov			2,016 2,016 2,016 1,855 1,855	3 3 3	0 50 0 50 0 50 0 50		5 5 5	6 50 6 50 6 50 6 50	13 13 13 13 14 14		2 2 2 2	10 10 10 10	50 50 50	11 11 11	80 80 80 80	100 100 100 100	100 100 100 100	100 100 100 100	50 50 50 50 50	150 150 150 150	100 100 100 100	100 100 100 100	10 10 10	10 100 10 100 10 100 10 100	100 100 100 100	80 80 99	4	19 19 19 19	25 25 25 25 25 25 25 25 25 25 25 25 25 2	21 21 22 21 21	5 10 5 10 5 10 5 10	48 48 48 48	5 5	- 122 - 122 - 122 - 114	3,704 3,706 3,506 3,506	12,6 12,6 8,7 9,5	16 148 54 137 83 168 53 198 AR 144	7 12,784 7 12,791 8 8,951 8 10,151 5 10,743	16,495 16,495 12,657 13,657 14,249
Total		_	23,395	36	0 600		67	2 600	156	-	24	120	250	132	960	1,200	1,200	1,200	600	1.800	1,200	1,200	1.20	0 1,200	800	1.093	48	228	300	300	0 120	586	50	- 1.335	42,929	128.5	58 2.125	5 130.683	173,612
Avg 12	Р		1,950	3	0 50		5	6 50) 13		2	10	21	11	80	100	100	100	50	150	100	100	10	0 100	67	91	4	19	25	25	5 10	49	4	- 111	3,577	10,7	13 177	7 10,890	14,468

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	(568,614,363)
1110000	146200	A/Amort-Oth Intang	(130,830,061)
1110000	146201	A/Amort-Hydr-Klamath	0
1110000	146210	A/Amort-Oth Lic/Hydr	(23,266,302)
1110000	146230	A/Amort-LsHld Imprmt	(13,754,984)
	(736,465,711)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2022

FERC Account	Account Number	Account Description	Category	20.	21 Year-end Balance		ear-end	BoY-EoY Ave	rano	Other	100% Transmission	ы	ant-related	Lah	or-related
		'		•						Other	100% HallSillission	rı		Lau	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	17,347,567	•	20,927,068	\$ 19,13	,			\$	19,137,318		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,316,931	\$	2,814,336	\$ 2,568	,633			\$	2,565,633	_	
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	
	132016	Prep Ins-Minority Owned Plants	Other	\$	311,635	\$	321,949		,792	\$ 316,792				_	
	132045	Prepaid Workers Compensation	Labor-related	\$	114,760	\$	108,124		,442					\$	111,442
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,632,238	\$	1,528,988	\$ 1,580	,613			_		\$	1,580,613
	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	\$	20,070,575		22,741,356	\$ 21,40				\$	21,405,965		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	29,204	\$	29,204		,204	\$ 29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	860,083	\$	757,036		,559	\$ 808,559					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	625,994	\$	736,161	\$ 68	,077	\$ 681,077					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	7,796,707	\$	3,922,186	\$ 5,859	,447	\$ 5,859,447					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	6,440,950	\$	2,399,927	\$ 4,420	,439	\$ 4,420,439					
	132310	Prepaid Rating Agency Fees	Other	\$	39,498	\$	35,356	\$ 3	,427	\$ 37,427					
	132320	Prepaid Surety Bond	Other	\$	-	\$	_	\$	-	\$ -					
	132548	Prepaid Cedar Springs II	Other	S	-	\$	507.000	\$ 25	,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914		,914	\$ 207.914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	185,437		.437	\$ 185.437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102		,102	\$ 146,102					
	132564	Prepaid High Plains	Other	6	556,311	\$	556,311		,311	\$ 556.311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370		,370	\$ 282,370					
	132574	Prepaid Leaning Juniper Prepaid McFadden Ridge	Other	Þ	106,767	\$	106,767		5,767						
	132574			9											
		Prepaid Rolling Hills	Other	\$	278,155	\$	278,155		1,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437		,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$ 30	,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	-	\$	-	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,133,351	\$	918,874		,113	\$ 1,026,113					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	402,423	\$	557,594	\$ 480	,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$ -					
	132650	Prepaid Dues	Other	\$	-	\$	375,000	\$ 187	,500	\$ 187,500					
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$ 42	,667			\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,809	\$	213,579	\$ 269	,194	\$ 269,194					
	132740	Prepaid O&M - Wind	Other	\$	89.949	\$	86.856	\$ 88	.402	\$ 88,402					
	132755	Prepaid Aircraft Maint	Labor-related	\$	100,000	\$	83,714	\$ 9	,857					\$	91,857
	132825	Prepaid LGIA Transmission	Other	\$	_	\$		S	_	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	_	\$	_	s	-	\$ -					-
	132900	Prepayments - Other	Labor-related/Other	S	1,250,603	\$	20,851,021	\$ 11,050	.812	\$ 10,000,000				S	1,050,812
	132901	Prep Fees-Oregon Pub Util Commission	Other	•	1,432,437	\$	1,470,260	\$ 1,45		\$ 1,451,348				_	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	132903	Prep Fees-Utah Public Service Commission	Other	6	3,467,002	\$	3,387,132	\$ 3,42		\$ 3,427,067					
	132904	Prep Fees-Idaho Pub Util Commission	Other	6	284,329	\$	293,574		,951	\$ 288,951					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	9	204,323	\$	293,374	\$ 200	,301	ψ 200,951				s	
	132910	·	Labor-related	9	44 420 702	•	16,251,904	\$ 13,69	242					\$	13,691,343
		Prepayments - Hardware & Software		9	11,130,782	3	10,251,904	\$ 13,09	,343	•				Ф	13,091,34
	132926	Prepaid Royalties	Other	\$	(45.005)	\$	-	3	-	a -		•	(7,000)		
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(15,805)	\$	- 44.400.015		,902)	A (0 =00 f =		\$	(7,902)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(2,673,148)		(4,488,817)	\$ (3,580		\$ (3,580,982)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	2,688,952	\$	4,488,817	\$ 3,588		\$ 3,588,885					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,330,601	\$	2,206,988	\$ 2,268	,795	\$ 2,268,795					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	-	\$	-	\$		\$ -					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	750,000	\$ 375	,000	\$ 375,000					
		Total Prepayments		\$	81,560,111	\$ 1	06,302,872	\$ 93,93	,491	\$ 34,261,743	\$ -	\$	43,143,681	\$	16,526,06

 Allocator
 0.000%
 100.000%
 29.229%
 9.536%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ 12,610.673
 \$ 1,575,974

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2021 and 2022

	Prior year	Current year
Ochoco Substation	0	594,174
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
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	1.517.970	2.112.145

		Prior year	Current year
Total - PacifiCorp	214.47d	14,811,003	14,174,575

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: Summer Lake RS 369	0	n/a	1
BPA: GTA West RS 237	4,905,274	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA Goshen	0	n/a	1
BPA GTA Idaho Falls RS 299	0	n/a	1
Cowlitz RS 234	216,234	n/a	1
Deseret RS 280	n/a	133.1	0
Fall River RS 322	151,308	n/a	1
Foote Creek III, LLC SA 130 (No revenue credit)	0	n/a	1
Idaho RS 427 - Goshen (Exchange)	0	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	20,424	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric RS 137	3,314	n/a	1
Powder River (No revenue credit)	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,961	n/a	1
USBR Weber Basin RS 286	28,170	n/a	1
UAMPS RS 297	n/a	606.7	0
UMPA RS 637	n/a	93.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262 ("2436")	n/a	288.1	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	29,707	n/a	1
Schedule 11 Unauthorized Use of Transm.	0	n/a	1
EDP Renewables North America	161,540	n/a	1
SMUD	64,649	n/a	1
Additional OS Revenue Credit	4,506,239	n/a	1
Att 3 input: Total OS contract revenue credits	11,107,263	1,121.2	

39,488,427 **127,429,899**

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	61,687,540
Third parties	6,144,059
Total short-term firm	67,831,599
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	26,253,931
Third parties	33,344,369
Total short-term non-firm	59,598,300
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	87,941,472

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

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month	6											
					end)	Current Year (month end)											
		value															
	Operation	(result of operation															i
	to apply to monthly																i
Appendix A	input columns at																ı
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,832,457,692	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,797,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,788,150,000	8,693,150,000	8,642,150,000	8,642,150,000	9,742,150,000
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		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	24,107,931	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	24,493,189	24,386,785	24,280,382	24,173,978	24,067,574	23,961,171	23,854,767	23,748,363	23,641,960	23,535,556	23,429,153	23,322,749	26,507,474
92	13-month average	42,264,539	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	42,678,915	42,416,984	42,691,329	42,427,925	42,164,521	41,902,612	41,639,204	41,375,795	41,112,387	40,851,297	40,591,344	40,331,392	49,255,311
93	13-month average	2,596,858	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,836,085	2,761,412	2,727,869	2,694,325	2,660,781	2,627,238	2,593,694	2,560,150	2,526,607	2,493,063	2,459,520	2,425,976	2,392,432
94	13-month average	1,586	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	2,945	2,718	2,492	2,265	2,039	1,812	1,586	1,359	1,133	906	680	453	227
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	404,320,904	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	33,499,144	33,359,575	33,361,438	33,396,887	33,422,997	33,466,106	33,481,446	33,502,199	33,657,892	33,161,169	32,949,864	32,729,167	37,832,164
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	4,457,195	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	318,911	368,335	369,808	369,808	369,808	369,812	369,812	369,812	369,812	367,493	366,356	366,356	399,982
100	12-month sum	443,653	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	74,673	74,673	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544	33,544
101	12-month sum	2,718	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	(1,158)	227	227	227	227	227	226	227	227	227	227	227	227
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	10,213,677,222	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,913,344,935	9,979,210,264	10,012,491,910	10,043,629,269	10,078,071,633	10,010,909,096	10,026,135,098	10,217,898,733	10,326,609,475	10,435,161,802	10,459,101,125	10,534,166,147	10,741,074,399
114	13-month average	72,292,123	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	61,817,828	63,355,603	65,115,775	68,428,563	69,093,416	70,161,161	75,211,749	74,832,716	77,832,201	77,506,547	77,243,044	79,067,647	80,131,356
115	13-month average (enter negative)	(16,125,816)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(17,132,153)	(17,051,868)	(16,971,582)	(16,891,297)	(16,811,011)	(16,730,725)	(16,650,440)	(16,570,154)	(16,489,868)	(16,409,583)	(16,329,297)	(16,249,012)	(9,348,616)
n/a	- "	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2022)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,083,614
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,064,540
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	166,288,491
Total 353.4 Class Assets	180,716,758
Wind Generation Facilities	159,461,168
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	350,284,666

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued L	lability:	Char	ged to:	Prior year	Current Year	True-up			By Cat	tegory		-
							December	December			100%				Total Transmis related Unfundation
Description	Account Calculation	Reserve type	SAP Account F			FERC Account	month end	month end	13-month Average	Category	Transmission	Plant	Labor	Other	Reserves
A GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(12.7)	Other				(12.720)	
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(5.6)	(2.4)	(5.4)	Other				(5.395)	
idar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500, 545510	426.3	(2.0)	(1.9)	(2.0)	Other				(1.992)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500, 545501, 505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.135)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505206	555	(0.2)	(0.0)	(0.2)	Other				(0.185)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(5.3)	(1.7)	(2.3)	100% Transmission	(2.279)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	0.0	(1.2)					(1.246)	
rapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120163, 515100	151, 501	(8.4)	(11.0)	(9.5)					(9.472)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(2.1)	Other				(2.124)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566, 567	(0.2)	(0.2)	(0.2)		(0.165)			==	
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded Unfunded	289955 280310	253 228.2	582300 545050	589 925	(1.7) 0.0	(1.8)	(1.8) 0.0	Other Other				(1.754)	
Prov for Injuries & Damages - General ("Other") Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Other") Estimate by Legal ("Labor")	Unfunded	280310	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000	0.000	
Provior Injrs & Damages (Eabor) Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(255.5)	(423.6)	(368.5)	Other			0.000	(368.461)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Lahor			0.000	(000.401)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	16.0	9.4	Other				9.423	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	101003	131	115.3	235.0	190.8	Other				190.781	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545000	925	(1.0)	(5.0)	(3.2)	Other				(3.154)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(16.2)	(18.1)	(17.4)	Other				(17.445)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other				(0.102)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.2)	(0.0)	(0.2)					(0.155)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue		118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.103)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)					(0.224)	
ad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.9)	Other				(0.939)	
rovision for Unbilled Revenue PP rovision for Unbilled Revenue RMP	Calculation based on actuals Calculation based on actuals	Unfunded Unfunded	118200 118300	173 173	301119 301119	440 440	0.0	0.0	0.0	Other				0.000	
rovision for Unbilled Revenue RIMP eventory Reserve - Power Supply	Calculation based on actuals Calculation based on actuals	Unfunded	120930	173	Various G/L's	506, 553, 557	(0.1)	(0.1)	(0.2)	Other				(0.150)	
nventory Reserve - Power Suppry	Estimate by RMP Finance	Unfunded	120930	154	516900	598	(0.1)	(1.0)	(0.2)	Other				(0.903)	
nventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	Various G/L's	593, 598	(0.7)	(0.4)	(0.6)					(0.634)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557, 573, 598	(6.6)	(6.9)	(6.6)					(6.643)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Jncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	120151, 515100	151, 501	(8.5)	(4.3)	(3.8)	Other				(3.841)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	Various G/L's	Follows Labor	(3.2)	(3.1)	(3.1)	Labor			(3.085)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(9.9)	Labor			(9.941)		
101(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(0.5)	Labor			(0.468)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.1)	Labor			(1.109)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	Various G/L's	Various	0.0	0.0	0.0	Other				0.000	
ccrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0		Other					
acation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(3.7)	Labor			(3.747)		
acation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.2)	(2.1)	(2.4)	Labor			(2.404)		
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.6)				(2.589)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor			(0.063)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.6)				(3.559)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)				(0.236)		
Personal Time Accrual Non-Union Bick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248189 248195	242 242	500516	Follows Labor Follows Labor	(17.1)	(17.5)	(17.3)				(17.288)		
ick Leave Accrual IBEW 57 supplemental Pension Benefits (Retirement Allowances)	Calculation by Payroll Calculation by HR	Unfunded Unfunded	248195 280349	242	500515 501102	Follows Labor,	(6.2)	(6.0) (1.4)	(5.9)	Labor			(5.921)	(1.472)	
	•	Unfunded	280350	228.35	501105	926 Follows Labor,							(0.507)	(1.472)	
ension - Local 57	Calculation based on actuarial					926 Follows Labor,	(0.5)	(0.4)	(0.5)	Labor					
AS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	926, 426.5	(53.7)	(41.6)	(51.5)	Labor			(51.485)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor, 926	22.7	12.4	21.4	Labor			21.383		
AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(22.1)	Labor			(22.062)		
Vasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor, 926	(2.2)	(2.1)	(2.2)	Labor			(2.162)		
Totals						920	(315.1)	(321.6)	(318.4)		(2.444)	0.000	(105.243)	(239.241)	-

Allocators	100.000%	25.418%	9.536%	0.000%	
Total (\$ millions)	(2.444)	0.000	(10.036)	0.000	(12.480)

Appendix A input

(12,480,157)

PacifiCorp Attachment 17 - Post-Retirement Benefits Other Than Pensions (PBC

FERC Acct	Description	2022 Expense
4265000	OTHER DEDUCTIONS	316
5020000	STEAM EXPENSES	1,500
5060000	MISC STEAM PWR EXP	302,644
5063000	MISC STEAM JVA CR	(41,061)
5120000	MANT OF BOILR PLNT	4,423
5140000	MAINT MISC STM PLN	948
5350000	OPER SUPERV & ENG	32,855
5390000	MSC HYD PWR GEN EX	21,019
5480000	GENERATION EXP	10,425
5490000	MIS OTH PWR GEN EX	12,952
5530000	MNT GEN & ELEC PLT	5,055
5560000	SYS CTRL & LD DISP	1,580
5570000	OTHER EXPENSES	68,237
5600000	OPER SUPERV & ENG	62,867
5612000	LD - MONITOR & OPER	10,425
5615000	REL PLAN & STDS DEV	6,318
5680000	MNT SUPERV & ENG	3,159
5800000	OPER SUPERV & ENG	57,496
5810000	LOAD DISPATCHING	19,902
5850000	STRT LGHT-SGNL SYS	1,264
5880000	MSC DISTR EXPENSES	21,745
5900000	MAINT SUPERV & ENG	34,750
5920000	MAINT STAT EQUIP	6,002
5930000	MAINT OVHD LINES	8,607
5950000	MAINT LINE TRNSFRM	4,739
5970000	MNT OF METERS	3,159
5980000	MNT MISC DIST PLNT	3,159
7071000	LBR CLR - RMP	303,959
7072000	LBR CLR - PACPWR	162,669
7081000	Stores Exp CLR - RMP	22,430
7082000	Stores Exp CLR - PP	12,321
9010000	SUPRV (CUST ACCT)	8,214
9020000	METER READING EXP	1,580
9030000	CUST RCRD/COLL EXP	2,211
9031000	CUST RCRD/CUST SYS	2,843
9032000	CUST ACCTG/BILL	6,634
9033000	CUST ACCTG/COLL	47,387
9036000	CUST ACCTG/COMMON	42,964
9081000	CUST ASST EXP-GENL	1,895
9084000	DSM DIRECT	6,318
9086000	CUST SERV	11,689
9090000	INFOR/INSTRCT ADV	4,423
9200000	ADMIN & GEN SALARY	156,034
	Attachment 5 input: Total PBOP	1,458,057

Notes:

Total expense was a net debit for 2018 - 2022
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 decrease in expense in 2022 as compared to 2021 is primarily due to changes in actuarial

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral).

assumptions.

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

Transmission Plant in Service Detail

11411311113	Sion Plant in Service Detail					Plant Place In-Service (PPIS)						1							
					Percent		Actual PPIS						Forecasted	PPIS				I	
		Energy Gateway Segment		In-service Date	Complete on May 15,														Estimated CIAC Amount
	Name/Description of CAPEX Project/Item Aligned Energy Data Centers (SLC) Propco, 200MW	or Other Transmission Other Transmission	Investment Reason Description New Connects	(Estimated) 8/31/23		Jan/2023	Feb/2023	Mar/2023	Apr/2023	May/2023	Jun/2023	Jul/2023	Aug/2023 9,860,000	Sep/2023	Oct/2023	Nov/2023	Dec/2023	Total PPIS 2023 9,860,000	
2 RMP	Aligned Energy Data Centers SLC LLC, 20 MW - Trans	Other Transmission	New Connects	12/1/23	10%	-	-	-	-	-	-		9,860,000	-	-	-	244,481	244,481	
3 RMP	Amps - Control Building Addition Apple Valley Install New Dist Sub - Trans	Other Transmission Other Transmission	Upgrade / Sys Hardening System Reinforcements	10/31/23 9/30/23	40% 40%	-	-		-	-	-	-	-	3,866,009	2,310,176	-	-	2,310,176 3,866,009	
5 RMP	Bear River 138kV Conversion	Other Transmission	System Reinforcements	4/30/23	95%	19,743	(19,743)	-	6,090,341	-	75,000	-	-	-	-	-		6,165,341	- See note 2
6 RMP	Cross Hollows Install 2nd Xfmr - Trans Fort Hall/BIA Goshen Kinport 2310(1185)	Other Transmission Other Transmission	System Reinforcements Customer / Public Request	6/30/23 12/15/23	85% 5%	-	-	-	-	-	4,136,772	-	-	-	-	-	11.000.000	4,136,772 11.000.000	
8 RMP	Grantsville Increase Capacity - Trans	Other Transmission	System Reinforcements	5/31/23	10%	-	-	-		-	-	-	-	-	-	2,286,391		2,286,391	
	Jim Bridger - Goshen 345kV Ln Str Replc Magna Cap and Tooele - Pine Cyn Rebuild 138kV	Other Transmission Other Transmission	Storm and Casualty System Reinforcements	12/31/23 6/30/23	10% 85%	(7,313)	11,210	21,643		-	5,000,000	-	-	-	-	-	3,313,505	3,313,505 5,025,541	
11 RMP	Midvalley: Rpl Failed #1 Transformer Moab-Pinto 138 kV: Install Auto Rollover	Other Transmission	Storm and Casualty	7/15/23	30%	17,101	1,263			-		4,177,210	-	-	-	-	4 020 020	4,195,574	
	Moab-Pinto 138 kV: Install Auto Rollover Montpelier Area Voltage Support	Other Transmission Other Transmission	Upgrade / Sys Hardening System Reinforcements	12/31/23 10/31/23	25% 15%	-	-	-	-	-	-	-	-	-	2,963,270	-	1,839,020	1,839,020 2,963,270	
14 RMP	North Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1	Other Transmission Other Transmission	System Reinforcements New Connects	12/1/23 10/31/23	5% 5%	-	-	-	-	-		-	-	-	126,899	-		126.899	
16 RMP	Replace Sigurd #6 345-230kV 450 MVA XFMR	Other Transmission	Asset Replacement	7/31/23	60%	-	-	-	-	-	-	3,910,915	-	-	120,099	-	-	3,910,915	
17 RMP	Price City Tap to Helper Rebuild Taylorsville-Granger East Tap 46 kV line Rebuild	Other Transmission Other Transmission	System Reinforcements System Reinforcements	3/15/22 6/30/23	100% 85%	722	(211)	-		-	2,300,000		-	-	-	-	-	511 2,300,000	
19 RMP	Wildfire - Transmission	Other Transmission	Wildfire	Various	N/A	(219,794)	748,442	2,109,203			2,485,371		-	-	-	-	12,194,436	17,317,657	
	RMP - Transmission System Reinforcements - Investment Programs RMP - Transmission Replacements - Investment Programs	Other Transmission Other Transmission	System Reinforcements Rebuild and Replacements	Various Various	N/A N/A	3,367 2,198,759			5,939 2,724,794	5,947 2,544,296	6,023 2,686,557	5,952 2,872,079	5,949 2,628,713	6,016 1.662.185	5,893 1,614,876	5,897 1.423.678	5,971 2,473,737	66,711 24,333,630	
22 RMP	RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A	576,441	75,895	(515,637)	481,927	469,589	618,610	472,935	537,748	529,983	432,693	184,686	571,168	4,436,038	
	RMP - Transmission Upgrades - Investment Programs RMP - Transmission New Connects - Investment Programs	Other Transmission Other Transmission	Modernize and Upgrades New Connects	Various Various	N/A N/A	(18,646) 871.079	72,461		534,535	682,039	720,939 90.938	719,333	904,183	901,776	895,754	712,598	569,206	6,622,278 625.335	
25 TMP	Aeolus-Bridger/Anticline 500 kV Line (GW)	Segment D	Gateway Expansion Plan	11/4/20	100%	173,520	9,479		10,264	1,488,280	1,241,944	10,264	10,264	10,264	10,264	10,264	10,264	3,024,117	-
	D1: Windstar - Shirley Basin 230kV Line Gateway South Aeolus Mona 500kV Line	Segment D Segment F	Gateway Expansion Plan Gateway Expansion Plan	12/15/24 12/15/24						8,641,950	7,820,444	918,928	890,415	843,530	1,590,882 14,407,813	71,053 1,301,385	57,574 1,412,673	1,719,509 36,237,139	
28 TMP	Path C Transmission Improvements	Other Transmission	Transmission Expansion Plan	11/15/23	70%					2,0.2,000	1,020,111		55 57 1.25	0.10,000	28,303,174	74,446	-,,	28,377,620	See note 2
29 TMP 30 TMP	Q255 Cedar Creek Wind Q754 Steel Solar	Other Transmission Other Transmission	New Reveue - Transmission Customers New Reveue - Transmission Customers	7/1/23 In-Service	82% 100%	64,375	342,248	(474,680)				8,014,000						8,014,000 (68,057)	
31 TMP	Q763 Appaloosa Solar I LLC Interconnectn	Other Transmission	New Reveue - Transmission Customers	12/31/23	29%	(=0.001)	/										11,906,737	11,906,737	(3,588,000) See note 2
32 TMP 33 TMP	Customer New Revenue East Misc Project Central Utah High Voltage Mitigation	Other Transmission Other Transmission	New Reveue - Transmission Customers New Revenue/System Reinforcement - Main Grid	Various In-Service	100%	(58,921)	(70,503) 4,612,200	49,101 154,975	(202,697)	1,319								(80,323) 4,565,797	
	Conser Tap Reconfigure to Three Terminal Line	Other Transmission	New Revenue/System Reinforcement - Main Grid	10/30/23	0%	3,759		2,396			42.062.454	42.204	5.743	222	804,100			810,255	
	Klamath Falls - Snow Goose 230kV Line No. 2 TPL Lakeside I RAS Modifications	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	6/30/23 4/15/23	74% 93%	155,155	62,802	56,213	732,521		13,063,151	13,201	5,742	333	57,306			13,413,903 732,521	
	Red Butte RAS Modification	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	12/31/23 5/30/23	0% 0%					2,314,974							204,811	204,811 2,314,974	
39 TMP	St. George-Purgatory Flat Line Upgrade Vantage - Pomona Heights - TPL002	Other Transmission	New Revenue/System Reinforcement - Main Grid	In-Service	100%	99,787		6,340		2,314,974								106,127	
40 TMP	System Upgrade East Misc Project System Upgrade West Misc Project	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	Various Various		10,756 2,998	27,142 1,747	56,219 143										94,117 4,888	
42 TMP	Avista Saddle Mtn Sub Line Relay Comms	Other Transmission	Reinforcements - Transmission Customers	6/30/23	0%	2,556	1,747	143			118,068							118,068	(395,295)
43 TMP	Midpoint 500 kV TFMR Crt Swtchs Rpl IDP OTP153 NTUA Red Mesa Affected System	Other Transmission Other Transmission	Reinforcements - Transmission Customers Reinforcements - Transmission Customers	8/11/23 8/30/23	5% 12%			906,766					151,297 208.057	2,500	2,856	1,359	240	158,252 1.114.823	
45 TMP	OTP0189 Klamath Dam Removal (ESM)	Other Transmission	Reinforcements - Transmission Customers	12/15/25				300,700					200,037			359,000		359,000	1,000,000
	OTP Q0164 Mona Relay Replacement Q0155 UAMPS Heber Light & Power	Other Transmission Other Transmission	Reinforcements - Transmission Customers Reinforcements - Transmission Customers	11/30/23 5/3/23	0% 89%					6,000,000						415,329	752,838	415,329 6,752,838	
48 TMP	NQ Misc projects- East Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various	03/0	186,810	31,377			0,000,000							732,030	220,516	(721,051)
49 TMP 50 TMP	NQ Misc projects- West Misc Projects Cherry Lane - Warm Springs 69kV Reconductor	Other Transmission Other Transmission	Reinforcements - Transmission Customers System Reinforcements	Various 5/30/23	19%			(181)		2,223,516								(181) 2.223.516	
51 TMP	Conser Road - Construct New 115kV to 20.8 kV Substation	Other Transmission	System Reinforcements	6/30/23	25%			185,733	968,869	, ,,,					1,255,078			2,409,680	
	Flint New 115kV to 12.5kV Substation Klamath Falls - Hornet 69kV Line 9 Reconductor	Other Transmission Other Transmission	System Reinforcements System Reinforcements	In-Service 10/31/23	2% 48%	7,201	3,820	5,357			803,258				3,107,940		53,954	819,636 3,161,894	
54 TMP	Line 30 & 65 Convert to 115kV New 230-69kV Sub	Other Transmission	System Reinforcements	5/15/25	0%							565,464	654,254	1,082,081			614,783	2,916,582	
	Lyons Loop into Santiam Shevlin Park Substation Increase Capacity	Other Transmission Other Transmission	System Reinforcements System Reinforcements	12/15/25 In-Service	66% 100%	371,510 13,906		2,962 557			117,772							374,490 132,235	
57 TMP	St Johns (BPA) to Knott 115kV Line Conversion Project Texum tap-Texum 69 kV Reconductor 0.5 Mile	Other Transmission Other Transmission	System Reinforcements System Reinforcements	10/30/26 10/15/23	23% 12%	65,153	(31,323)	3,930	990,230				600,000		621,273		1,500,000	3,127,990 621,273	
59 TMP	Walla Walla 69kV Loop Reconfigure and Reconductor	Other Transmission	System Reinforcements	12/15/25										366,632	1,283,871	885,859	133,109	2,669,471	
	Weirich to BPA Lebanon 115kV Tie PP Transmission	Other Transmission Other Transmission	System Reinforcements System Reinforcements	11/30/23 Various	17%	(246)										4,450,066	359,921	4,809,987 (246)	
62 PP	Pasco Sub: Replace CKB 2W202 (322134)	Other Transmission	Replacements	6/30/23	68%	(240)	-	-		-	556,864	-	-	-	-	-		556,864	
63 PP 64 PP	MADRAS SC: BUY 230-69kV,150-MVA Lassen Substation Construct New Sub N2	Other Transmission Other Transmission	Upgrade / Reliability New Revenue/Connection	6/30/23 5/31/23	99% 100%	33,954	74,875	184,308	-	2,959,322	2,088,762	-	-	243,638	-	-	-	2,088,762 3,496,097	
65 PP	Dixonville:Line 39 Rpl SW 2U21,2U23,2U2A	Other Transmission	Functional Upgrade	10/31/23	28%	-	-	-		-		-			155,445	-		155,445	
66 PP 67 PP	Dixonville Replace 500kV Series Cap Controls Meridian Replace 500kV Series Cap Controls	Other Transmission Other Transmission	Replacements Replacements	7/30/22 9/30/22	100%	(11,985)	181	12 786	-	-	-	-	-	-	-	-	-	(11,793) 786	
68 PP	Hazelwood install spare TRF 441576	Other Transmission	Replacements	4/30/23	100%	-	870	7,998	-	-		-		-	-			8,868	-
69 PP 70 PP	Meridian-RPLC 3 Failed Reactors Pilot Butte Replace 3 Failed CTs	Other Transmission Other Transmission	Replacements Replacements	11/30/23 11/30/23	14% 29%	-	-	-	-		-	-	-	-	-	752,682 1,084,565		752,682 1,084,565	l
71 PP	Line 87 Transmission ROW Restoration Project	Other Transmission	Replacements	12/31/23	5%	-			-			-			-	,,	889,541	889,541	
72 PP 73 PP	Archie Crk Fire Damage Restoration - Glide, OR Whetstone-Install TRF	Other Transmission Other Transmission	Mandated Upgrade / Reliability	12/31/23 1/31/23	99% 100%	88,854 41	17,698	142,426		-	50,000	-	-	25,000	-	-	181,863	323,978 181,904	
74 PP	Apple 120 MW Load Addition	Other Transmission	New Revenue/Connection	8/31/24	98%	21		272				-		200.000	-	-		293	(11,983,651)
76 PP	Lebanon Loop Reliability Upgrade Project Whetstone Sub Spare TRF 441576	Other Transmission Other Transmission	Upgrade / Reliability Upgrade / Reliability	2/28/23 4/30/23		32,119	5,463,105 75	(41,242) 3,042,310	281,943 (3,035,508)	-		-	-	213,437	-			5,917,243 38,997	
77 PP	Mand-Trans Hwy Rel - Various Mand-Trans Environmental - Various	Other Transmission Other Transmission	Mandated Mandated	5/31/23	42%	-		-	48,568 3.081	62,210 3.947	45,668 2.898	61,891	49,174	36,059	26,660	22,405	13,657 867	366,292	
79 PP	Mand-Trans Code Compliance - Various	Other Transmission	Mandated	5/31/23 5/31/23	42%			-	12,273	15,720	11,542	3,927 15,639	3,120 12,427	2,288 9,113	1,691 6,737	1,421 5,662	3,450	23,238 92,563	
80 PP 81 PP	Mand-Trans ROW Renewals - Various Mand-Trans Public Acc - Various	Other Transmission	Mandated Mandated	5/31/23 5/31/23	42% 42%	-	-	-	26,707 37,868	34,207 33,523	25,110 38,305	34,031 33,061	27,040 36,918	19,828	14,658 44,190	12,319 45,483	7,509 48,587	201,410 359,046	
82 PP	BPA Misc Capital Projects	Other Transmission Other Transmission	Mandated	5/31/23	42%	-			10,025	12,854	9,452	12,816	10,198	41,111 7,493	5,553	4,683	2,333	75,407	
83 PP 84 PP	Mandated Wildfire Mitigation - Various Rplc-Trans Sub-Swgr, Brk, Rec - Various	Other Transmission Other Transmission	Mandated Replacements	5/31/23 5/31/23		-	-	-	700,000 60,227	1,100,000 77,142	1,180,000 56,630	700,000 76,746	1,000,000 60,981	1,000,000 44,716	450,000 33,057	450,000 27,782	300,000 16,935	6,880,000 454,215	
85 PP	RpIc-Trans Sub-Mtrs&Rlys - Various	Other Transmission	Replacements	5/31/23	42%	-			179,253	229,595	168,545	228,418	181,498	133,084	98,389	82,686	50,402	1,351,869	-
86 PP	Rplc-Trans Sub-Regulators - Various Rplc-Trans Sub-Transformers - Various	Other Transmission Other Transmission	Replacements Replacements	5/31/23 5/31/23	42% 42%	-	-	-	18,900 57,403	24,207 73,525	17,771 53.975	24,083 73,148	19,137 58.122	14,033 42.618	10,374 31,507	8,718 26,479	5,314 16.142	142,537 432,919	
88 PP	Rplc-Trans Sub-Battery Banks - Various	Other Transmission	Replacements	5/31/23	42%	-		-	35,198	45,084	33,096	44,852	35,639	26,133	19,320	16,236	9,898	265,456	-
89 PP	Rplc-Trans Sub-Bush,Glss,Othr - Various Rolc- OH Trans-Pole - Various	Other Transmission Other Transmission	Replacements Replacements	5/31/23 5/31/23	42% 42%	-	260,296	27.658	89,671 306,271	113,608 340,733	111,088 474,553	79,232 76.621	190,888 524.781	150,255 1,251,586	193,351 1.460.880	195,943 346,784	15,183 689,559	1,139,218 5,759,722	
91 PP	Rplc- OH Trans-Othr - Various	Other Transmission	Replacements	5/31/23	42%	-	-	-	221,021	234,492	169,687	333,730	386,671	436,689	508,116	172,233	240,045	2,702,684	- / / / / / / / / / / / / / / / / / / /
92 PP 93 PP	Rplc-Trans Strm&Cas - Various Upgd-Trans Othr Comm Various	Other Transmission Other Transmission	Replacements Upgrade / Reliability	5/31/23 5/31/23		-	-	-	276,483 30,819	285,761 39,475	206,330 28,976	3,607 39,272	227,729 31,204	588,678 22,881	695,805 16,915	156,085 14,216	327,996 8,666	2,768,475 232,424	
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			-,,-5		4,680,226	12,264,682	6,512,815			-7		19,312,149	13,579,949	63,566,766	15,608,392	52,046,375		
					·														

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

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

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

T	D 10000		0.10000								E 1 10000	
Total PPIS 20	Dec/2023	Nov/2023	Oct/2023	Sep/2023	Aug/2023	Jul/2023	Jun/2023	May/2023	Apr/2023	Mar/2023	Feb/2023	Jan/2023
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
4,743,	67,838	81,317	1,601,146	10,264	10,264	10,264	1,241,944	1,488,280	10,264	39,046	9,479	173,520
	0	0	0	0	0	0	0	0	0	0	0	0
36,237,	1,412,673	1,301,385	14,407,813	843,530	890,415	918,928	7,820,444	8,641,950	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
258,480,	50,565,865	14,225,689	47,557,808	12,726,155	18,411,470	22,592,162	37,551,709	19,927,084	11,686,664	6,473,769	12,255,203	4,506,706
299,461,	52,046,375	15,608,392	63,566,766	13,579,949	19,312,149	23,521,355	46,614,097	30,057,314	11,696,928	6,512,815	12,264,682	4,680,226

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

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Enclosure 7

Summary of Material Changes

PacifiCorp 2023 Annual Update Material Changes Summary

Section I(3)(c) of Attachment H-2 of PacifiCorp's Open Access Transmission Tariff ("OATT"), the Formula Rate Implementation Protocols ("Protocols") calls for PacifiCorp, as part of each Annual Update, to identify and explain each material change.¹ A Material Change is defined in Section I(3)(c) of the Protocols as:

- (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 intercompany 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 2023 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.

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

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, as well as on October 29th, 2021, PacifiCorp submitted additional information concerning Order No. 864 compliance filing. On January 20, 2022, the Commission issued an Order on Compliance. The order found that PacifiCorp had complied with aspects of Order No. 864 with the exception of three items: (1) regarding the ADIT Worksheet, PacifiCorp needs to provide further revisions to illustrate how ADIT accounts were re-measured; (2) regarding the ADIT Worksheet, PacifiCorp must display the gross-up on its endof-year balances of excess and deficient ADIT recorded in Accounts 254 and 182.3; and (3) include an unpopulated worksheet in the template to account for future tax changes. A compliance filing was filed March 18, 2022, and supplemented on June 6, 2022, which addressed the three areas that PacifiCorp was directed to address in the January 24, 2022, order. The compliance filing was accepted 8/12/2022 with effective date of 1/27/2020.

b. ER22-836 – Revised source references in FERC Form No. 1.

On January 18, 2022, PacifiCorp submitted a filing (Docket No. ER22-836) for limited revisions to its transmission formula rate template in Attachment H-1 of its Open Access Transmission Tariff to reflect new source references in Federal Energy Regulatory Commission Form No. 1. The new source references relate to the following:

- On July 18, 2013, the Commission issued Order No. 784 which directed utilities with energy storage assets and operations to implement certain accounting and reporting requirements (e.g., adding new storage accounts) as of January 1, 2013 (i.e., in the 2013 FERC Form Nos. 1 and 1-F that must be filed with the Commission by April 18, 2014). Due to software limitations, the adopted new and revised schedules of Form Nos. 1, 1-F, and 3-Q were not available for use as of the effective date of Order No. 784.
- On June 20, 2019, the Commission issued Order No. 859, which adopted eXtensible Business Reporting Language ("XBRL") as the standard for filing Commission Forms. The FERC required the Commission Forms to be submitted in XBRL, starting with the third quarter of 2021 filings.
- PacifiCorp (1) submitted FERC Form No. 1 data in a XBRL compatible platform starting in 2021 as required by Order No. 859, and (2) updated its FERC Form No. 1 to include the new accounting and reporting requirements associated with energy storage devices used in public utility operations in compliance with Order No. 784. As a result of these new energy storage accounts and added lines in FERC Form No. 1, the Transmission Formula Rate

Template needed to be updated to reflect new source references in FERC Form No. 1.

The revisions to the Transmission Formula Rate Template did not affect the resulting rates. The purpose of this filing was solely to update and reflect new source references in FERC Form No. 1. On March 15, 2022, the Commission issued a letter order accepting the proposed revisions.

On April 7, 2022, and December 2, 2022, PacifiCorp filed additional limited non-rate revisions to its transmission formula rate template in Attachment H-1 under its Open Access Transmission Tariff as due to an oversight PacifiCorp omitted two necessary changes (to update a heading and a source reference) in its filing in Docket No. ER22-836 to ensure the Transmission Formula Rate Template source references correspond to the updated FERC Form No. 1. This did not affect the transmission rates, but the purpose of this filing was solely to update and reflect new source references in FERC Form No. 1. The Commission issued Letter Orders on June 3, 2022 (Docket No. ER-22-1601) and January 30, 2023 (Docket No. ER23-545) accepting the non-rate revisions.

c. ER21-1711 - Revised Transmission Loss Factor

On April 15, 2022, PacifiCorp submitted a filing to amend Schedule 10 of PacifiCorp's OATT to reflect a Transmission System loss factor of 4.30%, which was an increase from the Transmission System loss factor of 3.75%. In addition, Schedule 10 of PacifiCorp's OATT includes an amendment to reflect the resulting combination loss factor of 8.44%, which is the result of adding the updated Transmission System loss factor of 4.30% and the existing distribution loss factor of 4.14% for uses of PacifiCorp's Transmission and Distribution Systems.

PacifiCorp calculated an estimated revenue impact of the revised Transmission System loss factor and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the estimated change in annual revenue if the proposed Transmission System loss factor of 4.30% had been in effect in 2021 instead of the current Transmission System loss factor of 3.75%.

The estimated impact on revenue resulting from this update is an increase of approximately \$433,192 or approximately 0.09% of total annual revenue for the 12-month period ending December 31, 2021. This updated Transmission System Loss Factor was accepted by the FERC in a Letter Order issued on June 9, 2022.

d. EL22-38-000 – Show Cause Order

On April 21, 2022, the FERC issued an order, explaining it had reviewed PacifiCorp's Formula Rate Implementation Protocols using the standards established in prior orders regarding protocols to determine if PacifiCorp's Protocols meet the requirements established in those orders. Based on that review, the Commission found that

PacifiCorp's Protocols appear to be unjust and unreasonable. Specifically, the April 21, 2022, Order found that PacifiCorp's Protocols were deficient in two areas: (1) the scope of participation (i.e., who can participate in the information exchange); and (2) the transparency of the information exchange (i.e., what information is exchanged).

On May 20, 2022, PacifiCorp filed a request for rehearing of the April 21, 2022, Order in two limited respects. First, PacifiCorp requested rehearing of the Commission's finding that PacifiCorp's Protocols lack provisions defining the term "interested party." Second, PacifiCorp requested rehearing of the Commission's finding that PacifiCorp's Protocols do not require a posting of the Annual Update with documentation on PacifiCorp's website.

On June 17, 2022, PacifiCorp submitted its response to the April 21, 2022, Order. Other than the two issues identified in its request for rehearing, PacifiCorp suggested changes to address the issues identified and to comply with the Commission's directives. This filing is still pending.

(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

2023 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions for the calendar year ending
December 31, 2022

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Introduction

This report documents the results of the December 31, 2022 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 2022 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.

For each economic and demographic assumption that has a significant effect on the measurement, and that the actuary has determined does not significantly conflict with what, in the actuary's professional judgment, is reasonable for the purpose of the measurement, the information and analysis used to support this determination are described in more detail in the material presented to PacifiCorp regarding pension and retiree welfare plans FYE 2022 disclosures dated October 20, 2022 and subsequent discussions.

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.

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

These funded status measurements may not be appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations, and funded status measurements for company and plan disclosure and reporting purposes may not be appropriate for assessing the need for or the amount of future contributions.

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

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

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

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

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

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January 13, 2023



ASC 715 Disclosure

	Postretirement Welfare Plan	ASC 715
(1)	Change in Accumulated Postretirement Benefit Obligation	
(a)	Accumulated Postretirement Benefit Obligation, Beginning of Year	\$ 287,871,508
(b)	Service Cost	1,631,579
(c)	Interest Cost	8,007,368
(d)	Plan Amendments	0
(e)	Actuarial (Gain)/Loss	(60,985,719)
(f)	Plan Participant Contributions	4,946,051
(g)	Benefit Paid from Plan Assets	(22,580,784)
(h)	Net Benefits Paid from the Company	(190,173)
(i)	Intercompany Transfer	0
(i)	Administrative Expenses	0
(k)	Medicare Part D Subsidy	0
(I)	Prescription Drug Rebates	0
(m)		0
(n)	Special Termination Benefits	0
(o)	Accumulated Postretirement Benefit Obligation, End of Year	\$ 218,699,830
2)	Change in Plan Assets	
	Fair Value of Plan Assets, Beginning of Year	\$ 323,945,784
(b)	Actual Return on Plan Assets	(42,559,054)
(c)	Employer Contributions	324,000
(d)	Plan Participant Contributions	4,946,051
(e)	Actual Benefits Paid	(22,580,784)
(f)	Fair Value of Plan Assets, End of Year	\$ 264,075,997
3)	Funded Status of the Plan	\$ 45,376,167
1)	Statement of Financial Position	
(a)	Noncurrent Assets	\$ 45,376,167
(b)	Current Liabilities	0
(c)	Noncurrent Liabilities	0
(d)	Net Asset/(Liability) at End of Year	\$ 45,376,167
5)	Accumulated Other Comprehensive Income (AOCI)	
(a)	Net Prior Service Cost/(Credit)	\$ 576,043
(b)	Net Actuarial (Gain)/Loss	(36,321,885)
(c)	UMWA Transfer	1,085,376
(d)	Measurement Date Change	 0
(e)	Total	\$ (34,660,466)

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