

Pacific Power | Rocky Mountain Power

825 NE Multnomah Portland, OR 97232

March 22, 2024

## VIA E-TARIFF

The Honorable Debbie-Anne A. Reese Acting Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, DC 20426

RE: *PacifiCorp* Docket No. ER24-\_\_\_\_

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act ("FPA"),<sup>1</sup> Section 35 of the Federal Energy Regulatory Commission's ("Commission" or "FERC") Rules of Practice and Procedure,<sup>2</sup> and Order No. 714<sup>3</sup> regarding electronic filing of tariff submittals, PacifiCorp hereby submits limited revisions to its transmission formula rate template ("Transmission Formula Rate Template" or "Transmission Formula Rate") to include the interest that PacifiCorp is required to pay on interconnection study and commercial readiness deposits and payments in the Annual Transmission Formula Rate.<sup>4</sup>

PacifiCorp's ATRR does not presently include such interest. However, PacifiCorp's current Large Generator Interconnection Procedures ("LGIP") require payment of interest, as does Order No. 2023, which includes requirements that interest be paid when returning refundable portions of interconnection study deposits, Commercial Readiness Deposits,<sup>5</sup> and payments in lieu of site control.<sup>6</sup> The proposed Transmission Formula Rate Template revisions impact a limited number of lines in Appendix A, tab "Summary of Rates"; Attachment 3 "Revenue Credit Worksheet"; and Attachment 5 "Cost Support to Attachment H-1 of the OATT". Additionally, PacifiCorp created a new tab called "Attachment 18 - Imputed Interest Income on Cluster Study Deposits." The specific revisions are set forth below in Table 1.

<sup>1 16</sup> U.S.C. § 824d (2018).

<sup>2 18</sup> C.F.R. Part 35 (2023).

<sup>3</sup> *Elec. Tariff Filings*, Order No. 714, 124 FERC ¶ 61,270 (2008), *clarified*, Order No. 714-A, 147 FERC ¶ 61,115 (2014).

<sup>4</sup> Except as defined in this transmittal letter, capitalized terms shall have the meanings set forth in PacifiCorp's Open Access Transmission Tariff ("OATT").

<sup>5</sup> The term "Commercial Readiness Deposit" is a new defined term in Order No. 2023. See Improvements to Generator Interconnection Procs. & Agreements, Order No. 2023, 184 FERC ¶ 61,054, Appendix C: Pro forma LGIP § 1, ("Pro forma LGIP"), order on reh'g, 185 FERC ¶ 61,063 (2023) (appeals pending), order on reh'g, Order No. 2023-A, 186 FERC ¶ 61,199 (2024).

<sup>6</sup> See Order No. 2023, 184 FERC ¶ 61,054 at P 605.

PacifiCorp previously submitted a similar request in Docket No. ER24-692. In that proceeding, a consensus basis of objection regarded whether PacifiCorp should offset the interest expense by interest income earned on such interconnection deposits. This topic was also addressed by the Commission Staff in a deficiency letter issued in that proceeding on February 2, 2024 (the "Deficiency Letter"). The instant filing represents an enhancement to the filing in Docket No. ER24-692 in that PacifiCorp developed an "imputed interest income" methodology and proposes to annually offset the interest expense by such imputed interest income. The newly proposed Attachment 18, as well as other revisions to the Transmission Formula Rate Template, illustrate how the interest income is annually calculated and netted against the interest expense to be included in the ATRR.

PacifiCorp respectfully requests the Commission accept the Transmission Formula Rate Template revisions effective 61 days after this filing or May 22, 2024.

## I. Background and Reason for Filing

a. PacifiCorp's Transmission Formula Rate.

On May 23, 2013, the Commission accepted a settlement agreement in Docket No. ER11-3643, which implemented a formula transmission rate for PacifiCorp.<sup>7</sup> Under the Transmission Formula Rate, the charges PacifiCorp assesses for Point-to-Point Transmission Service and Network Integration Transmission Service are calculated annually using the ATRR.

b. <u>PacifiCorp's existing LGIP requires payment of interest on interconnection deposits</u> <u>and interconnection payments</u>.

Section 48.3.2 of PacifiCorp's existing LGIP requires the payment of interest on refundable portions of interconnection study deposits, deposits made in lieu of demonstrating commercial readiness, Site-Control deposits, and additional Financial Security payments. In particular, Section 48.3.2 states:

In the event of Interconnection Customer's Withdrawal pursuant to Section 38.7, Transmission provider shall refund to Interconnection Customer any of the refundable portion of the following charges: (a) any study deposit paid pursuant to Section 38.1; (b) \$3,000 per MW deposit paid pursuant to Section 38.4.1(v)(d); (c) any Site Control-related deposit paid pursuant to Section 38.4.1(iii); and (d) additional Financial Security payment for Network Upgrade costs paid pursuant to Section 43.1(c). Such refundable portion shall be any amount that exceeds Interconnection Customer's share of the costs that Transmission Provider has incurred (such as study costs) *including interest calculated in accordance with Section 35.19a(a)(2) of FERC's regulations*, and that exceed any Withdrawal Penalty imposed, if applicable. (emphasis added).<sup>8</sup>

<sup>7</sup> PacifiCorp, 143 FERC ¶ 61,162 at P 4 (2013).

<sup>8</sup> PacifiCorp – Transmission OATT and Service Agmts, Part IV.48, Miscellaneous, § 48.3.2 (5.0.0).

c. Order No. 2023 requires payment of interest.

As noted earlier, Order No. 2023 requires interest to be paid to interconnection customers on refundable portions of interconnection study deposits, Commercial Readiness Deposits, and payments in lieu of site control, which indicates that the requested addition to the Transmission Formula Rate is unlikely to change. In particular, Section 3.7 of the *pro forma* LGIP states:

If Interconnection Customer withdraws its Interconnection Request or is deemed withdrawn by Transmission Provider under Section 3.7 of this LGIP, Transmission Provider shall (i) update the OASIS Queue Position posting; (ii) impose the Withdrawal Penalty described in Section 3.7.1 of this LGIP; and (iii) refund to Interconnection Customer any portion of the refundable portion of Interconnection Customer's study deposit [or study payments] that exceeds the costs that Transmission Provider has incurred, *including interest calculated in accordance with Section 35.19a(a)(2) of FERC's regulations*. Transmission Provider shall also refund any portion of the Commercial Readiness Deposit not applied to the Withdrawal Penalty and, if applicable, the deposit in lieu of site control. (emphasis omitted and added).<sup>9</sup>

d. <u>The interest payments are prudently incurred costs of providing service that PacifiCorp</u> is entitled to recover.

As noted earlier, PacifiCorp's Transmission Formula Rate does not currently include the interest expense that it is required to pay under the LGIP or Order No. 2023. Nonetheless, the interest expense is a legitimate and required cost for PacifiCorp to provide interconnection service. Under the FPA, a utility is entitled to recover its prudently incurred costs of providing service.<sup>10</sup> Therefore, it is just and reasonable to include this interest expense in the ATRR for recovery. The limited revisions proposed in this filing update PacifiCorp's Transmission Formula Rate template to reflect this new item.

## II. Imputed Interest Income

In Docket No. ER24-692, protests filed by (1) Bonneville Power Administration ("BPA") and (2) Utah Associated Municipal Power Systems, Utah Municipal Power Agency, and Deseret Generation & Transmission Cooperative, Inc. (collectively, the "Legacy Customers") included a common argument that PacifiCorp should be offsetting the interest expense by interest income it earns on the interconnection deposits.<sup>11</sup> Similarly, the Deficiency Letter included requests regarding interest earned on interconnection deposits. As a result, PacifiCorp decided to: (1) withdraw its filing; (2) develop a methodology to impute interest income on the interconnection deposits, which would be offset against the interest expense; (3) circulate the methodology to BPA

<sup>9</sup> Order No. 2023, 184 FERC ¶ 61,054 at *Pro forma* LGIP § 3.7.

<sup>10</sup> See New England Power Co., 49 FERC ¶ 63,007, at 65,038 (1989) (subsequent history omitted); Miss. Power Co., Opinion No. 665, 50 FPC 885, 912 (1973); Pub. Serv. Comm'n of N.Y. v. FPC, 467 F.2d 361, 370 (D.C. Cir. 1972); FPC v. Hope Nat. Gas Co., 320 U.S. 591, 603 (1944).

<sup>11</sup> See e.g., BPA Protest in Docket No. ER24-692 at 12 and Legacy Customers' Protest in Docket No. ER24-692 at 2 and 5.

and the Legacy Customers; (4) try to answer questions from BPA and the Legacy Customers; and (5) refile the petition with the enhancement of offsetting the interest expense with the interest income. PacifiCorp undertook all of these steps.

PacifiCorp utilizes a cash management process, under which it places all cash received into interest-bearing accounts, including the interconnection deposits. PacifiCorp uses short-term daily rate interest bearing accounts because there is a low risk of losing any principal and the cash can be readily available for utilities services. PacifiCorp proposes to reduce the interest expense that it seeks to include in its ATRR by the interest it earns on the interconnection deposit funds via its cash management process. PacifiCorp's proposal is to calculate the imputed interest income using the average of prior month and current month interconnection deposit balances times the average monthly interest rate PacifiCorp earns on cash deposits for each month.

PacifiCorp circulated its methodology to BPA and the Legacy Customers on February 23, 2024. A conference call was held on March 14, 2024, at which time PacifiCorp responded to questions and walked through the revisions to its Transmission Formula Rate Template that it would propose due to the imputed interest income methodology and the netting against the interest expense – namely: (1) an Attachment 18 that shows the interest income determination; (2) revisions to Attachment 5 that shows the interest expense and the offset by the interest income; (3) the net interest expense added to Appendix A; (4) an updated Note 1 on Attachment 3; and (5) updated tab "Summary of Rates" to reflect changes. PacifiCorp made minor revisions to Attachment 18 based on feedback received during the March 14, 2024, call and thereafter sent out a revised Attachment 18 to BPA and the Legacy Customers.

## III. Summary of Proposed Changes to the Transmission Formula Rate

As noted earlier, PacifiCorp proposes revisions to Attachment H-1 as follows: (1) Attachment 5 to show the interest expense and the offset by the interest income; (2) Appendix A to show the net interest expense; (3) Attachment 3, with an update to Note 1; and (4) an updated tab "Summary of Rates" to reflect changes. Additionally, PacifiCorp proposes to add a new Attachment 18, which shows the interest income determination. These changes are specified in below table.

	Affected Lines								
Appendix/Attachment	Old template Line reference	New Template Line reference							
Appendix A		169	New/Added row						
	169	170	Included Line 169 in summation						
	170	171							
	171	172	Shifted cell reference						
	172	173	Shifted cell reference						
Summary of Rates		7	New/Added row						
	7	8	Included Line 7 in summation of ATRR						
	8	9	Shifted cell reference						
	9	10	Shifted cell reference						
	10	11	Shifted cell reference						
	11	12	Shifted cell reference						
	12	13	Shifted cell reference						
	13	14	Shifted cell reference						
	14	15	Shifted cell reference						
	15	16	Shifted cell reference						
Attachment 3 - Revenue Credits	Note 1		Shifted cell reference (from 170 to 171)						
Attachment 5			New/Added title/section "Interest on Deposits"						
		excel line 262	New line showing Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposits						
		excel line 263	New line showing Imputed Interest Income on Cluster Study, Commercial Readiness and Site Control Deposits						
		169	New/Added row showing Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits.						
Attachment 18			New/Added tab called "Attachment 18 -CS Interest Income" showing the imputed interest for prior year						

## Table 1 - Proposed Revisions to Transmission Formula Rate Template

## **IV.** Rate Impact to Customers

The amount of interest expense will vary year-to-year based on multiple factors, for example: (1) the quantity and size(s) of the interconnection requests, and (2) the number of withdrawals and the size of corresponding withdrawal penalties. In calendar year 2023, PacifiCorp incurred interest expense for Cluster Study, Commercial Readiness and Site Control Deposits in the amount of \$15,153,246. The offsetting imputed interest earned on these deposits is \$9,421,169, producing a net interest expense of \$5,732,078, which will be added to the ATRR on Appendix A. To estimate the rate impact, if PacifiCorp used the 2023 net interest expense in PacifiCorp's latest available annual transmission formula rate update (i.e., the 2023 Annual Update with 2022 true-up rate) the rate impact is about 1%. Included in this filing is a populated Attachment 18, Attachment 5, and Appendix A, which for 2023 respectively shows: (1) the imputed interest expense included for rate recovery if the proposed revisions are effective for 2023; and (4) and a populated Summary of Rates tab.

## V. Enclosures

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

- Enclosure 1 Revised Attachment H-1 of PacifiCorp's OATT (clean version);
- Enclosure 2 Revised Attachment H-1 of PacifiCorp's OATT (including red-lined version of Appendix A, new Attachment 18, Summary of Rates, Attachment 3 and Attachment 5 compared to currently effective version); and
- Enclosure 3 A populated Attachment 18, Attachment 5, Appendix A, and Summary of Rates tab, which for 2023 shows the imputed interest income, the interest expense offset by the interest income, and the net interest expense included for rate recovery.

Because of the section-based nature of PacifiCorp's eTariff filing of its OATT, PacifiCorp includes its complete Attachment H-1 of its OATT in clean and red-lined versions, even though the only changes concern Appendix A, Summary of Rates, Attachment 3, Attachment 5, and Attachment 18, as described herein.

## VI. Effective Date and Request for Waiver

As noted earlier, PacifiCorp respectfully requests the Commission accept the proposed revisions to the Transmission Formula Rate Template 61 days after the date of this filing or May 22, 2024. This will allow PacifiCorp to include the net interest expense in the formatted transmission formula rate template in PacifiCorp's next annual update of its Transmission Formula Rate, i.e. in the 2024 Annual Update, with rates effective June 1, 2024.

To the extent necessary, PacifiCorp requests waiver of the full requirements of 18 C.F.R. § 35.13, as good cause exists for granting a waiver of the requirement to file the full range of information required by Section 35.13. In particular, good cause exists because: (1) the purpose of this filing is to allow recovery of expenses required to be incurred under the LGIP and will unlikely change in compliance with Order No. 2023; and (2) the estimated impact is expected to be minimal when compared to the overall ATRR. PacifiCorp respectfully requests waiver of any requirements of the Commission's rules and regulations, as well as any authorizations as may be necessary or required, to permit the limited revision to be accepted by the Commission and made effective in the manner proposed herein.

## VII. Communications

All communications and correspondence regarding this filing should be forwarded to the following persons:<sup>12</sup>

Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 Phone: (503) 813-5620 Matthew.Loftus@PacifiCorp.com

Eva Kwitman Transmission Rates & Regulatory Adviser PacifiCorp 825 NE Multnomah, Suite 1600 Portland, OR 97232 (503) 813-6651 eva.kwitman@pacificorp.com Rick Vail Vice President, Transmission PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232 Phone: (503) 813-6938 <u>Richard.Vail@pacificorp.com</u>

## VIII. Service

An electronic notice of this filing will be served on the state commissions in the jurisdictions where PacifiCorp operates: California Public Utilities Commission, Idaho Public Utilities Commission, Oregon Public Utility Commission, Utah Public Service Commission, Washington Utilities and Transportation Commission, and Wyoming Public Service Commission. Service of this filing will be to all PacifiCorp transmission service customers taking service under PacifiCorp's OATT via electronic notice and/or posting to PacifiCorp's OASIS website.<sup>13</sup> Pursuant to Section 35.2(d) of the Commission's regulations, 18 C.F.R § 35.2(d), a copy of this filing will be available for public inspection at PacifiCorp's office: 825 N.E. Multnomah St., Portland, OR 97232 and 1407 W North Temple, Salt Lake City, UT 84116.

<sup>12</sup> To the extent necessary, PacifiCorp requests waiver of Section 385.203(b)(3) of the Commission's regulations to allow more than two persons identified below to receive service in this proceeding. 18 C.F.R. § 385.203(b)(3) (2023). 13 PacifiCorp's OASIS website is available at <a href="http://www.oasis.oati.com/ppw/index.html">http://www.oasis.oati.com/ppw/index.html</a>.

## IX. Conclusion

For the reasons discussed herein, PacifiCorp respectfully requests that the Commission issue an order accepting the limited revisions to its Transmission Formula Rate Template, with the above-requested effective date. If you have any questions, or if I can be of further assistance, please do not hesitate to contact me.

Respectfully submitted,

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Enclosures

## **Enclosure 1**

Revised Attachment H-1 of PacifiCorp's OATT (clean version)

Shaded cells are inputs		Notes	Notes Reference (FERC Form 1 reference, attachment, or instruction)		
Allocate	rs				
	Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	0	
			05100		
2 3	Total Wages Expense Less A&G Wages Expense		354.28b 354.27b	0 0	
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0	
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%	
	Direct All section Fraction				
6	Plant Allocation Factors Electric Plant in Service	(Note M)	Attachment 5	0	
0			Audolinento	Ŭ	
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	0	
8	Accumulated Amortization	(Note N)	Attachment 5	0	
9	Total Accumulated Depreciation		(Line 7 + 8)	0	
10	Net Plant		(Line 6 - Line 9)	0	
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0	
12	Gross Plant Allocator		(Line 11 / Line 6)	0.0000%	
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0	
14	Net Plant Allocator		(Line 13 / Line 10)	0.0000%	
Plant Ca	lculations				
	Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	0	
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0	
17	Total Transmission Plant		(Line 15 + Line 16)	0	
18	General Plant	(Note N)	Attachment 5	0	
19	Intangible Plant	(Note N)	Attachment 5	0	
20	Total General and Intangible Plant		(Line 18 + Line 19)	0	
21	Wage & Salary Allocator		(Line 5)	0.0000%	
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0	
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0	

(Line 17 + Line 22 + Line 23)

0

Total Plant In Rate Base

24

naded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	(
26	Accumulated General Depreciation	(Note N)	Attachment 5	(
27	Accumulated Amortization	(Note N)	(Line 8)	
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	0.0000
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	
			· · ·	
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	
ljustr	ents To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	(
33b	Excess or Deficient ADIT Balance		Attachment 1B	(
	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	(
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	(
37	Prepayments Prepayments	(Note K & N)	Attachment 11	
31	Frepayments	(NOLE K & N)	Automent	· · · · · · · · · · · · · · · · · · ·
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		
30		(Note O)		
39	Materials and Supplies Undistributed Stores Expense	(Note N)	Attachment 5	(
40	Wage & Salary Allocator	(Note N)	(Line 5)	0.0000
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0.0000
42	Construction Materials & Supplies	(Note N)	Attachment 5	
43	Wage & Salary Allocator	× ,	(Line 5)	0.0000
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	(
45	Transmission Materials & Supplies	(Note N)	Attachment 5	(
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	
48	1/8th Rule	(Note S)	Zero	0.0
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	(
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operati	ons & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	Ő
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
05				v
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	0
Deprec	ation & Amortization Expense			
70	Depreciation Expense	(11-1-11)	Attacked and F	
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0.000070
82	Abandoned Plant Amortization	(Note O)	· · · · ·	0
		(Note O)		
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes (	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0
00				0

aded ce	IIs are inputs	Notes	Reference (FERC Form 1 reference	e, attachment, or instruction)	
urn \ Ca	apitalization Calculations				
	.ong-Term Debt				
86	Account 221 Bonds		Attachment 14		
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		
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		
L	ong Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		
98	Less Hedging Expense	(Note R)	Attachment 14		
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		
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		
F	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		
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		
111	Preferred Dividend		Attachment 14	(Enter positive)	
c	Common Stock				
112	Proprietary Capital		Attachment 14		
113	Less: Total Preferred Stock		(Line 110)		
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		
115	Less: Account 219		Attachment 14		
116	Total Common Stock		Sum Lines 112 through 115		

	ells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
17	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00
18	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
19	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00
20	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00
		Preferred Stock cost = Preferred Dividends /			
21	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.009
22	Common Cost	Common Stock	(Note H)	Fixed	0.00%
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.009
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.009
26	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.0000
27	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
nposi	te Income Taxes				
	Income Tax Rates		(Note G)		0.00%
28	FIT = Federal Income Tax Rate		(Note G) (Note G)	Attachment 5	
	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite	(percent of federal income tax deductit	(Note G)	Attachment 5 Per state tax code	0.009
28 29	FIT = Federal Income Tax Rate	(percent of federal income tax deductit T = 1 - {((1 - SIT) * (1 - FIT) / (1 - SIT *	(Note G) ble for state purposes)		0.009
28 29 30	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p		(Note G) ble for state purposes)		0.00 0.00 0.000
28 29 30 31 32	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p T T / (1-T) ITC Adjustment		(Note G) ble for state purposes)	Per state tax code	0.009 0.009 0.009 0.0009 0.0009
28 29 30 31 32	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p T T / (1-T)		(Note G) ble for state purposes)		0.009 0.009 0.0009 0.0009
28 29 30 31 32 33 34 35	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite P T T / (1-T) ITC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component =	Ť = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT *	(Note G) ble for state purposes) FIT * p)} =	Per state tax code Attachment 5 Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0.00 0.000 0.000 0.000 0.000 0.000
28 29 30 31 32 33 33	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p T T / (1-T) ITC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	Ť = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * ITC Adjustment x 1 / (1-T)	(Note G) ole for state purposes) FIT * p)} = TD/ROR)) =	Per state tax code Attachment 5 Line 133 * (1 / (1 - Line 131))	0.00% 0.00% 0.000%

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenu	a Requirement			
	<b>0</b>			
137	Summary		(Line 22)	0
137	Net Property, Plant & Equipment Total Adjustment to Rate Base		(Line 32) (Line 51)	0
138	Rate Base		(Line 51) (Line 52)	0
139	Rale Dase		(Lille 52)	0
140	Total Transmission O&M		(Line 75)	0
141	Total Transmission Depreciation & Amortization		(Line 83)	0
142	Taxes Other than Income		(Line 85)	0
143	Investment Return		(Line 127)	0
144	Income Taxes		Line 136)	0
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
145	Gloss Revenue Requirement		(Sull Lines 140 to 144)	U
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	0
140	Excluded Transmission Facilities	(Note J)	Attachment 15	0
		(Note J)		0
148	Included Transmission Facilities		(Line 146 - Line 147)	
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement		(Line 145)	0
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	0
	Revenue Credits			
152	Revenue Credits		Attachment 3	0
153	Net Revenue Requirement		(Line 151 - Line 152)	0
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	0
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%
165	Net Revenue Requirement		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	0
168	Interest on Network Upgrade Facilities		Attachment 5	0
400	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	0
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168 + 169)	0
169 170	Net Zonai Nevende Nequilement			
	•			
170	Network Service Rate	(Note I)	Attachment 9a/9b	0
	•	(Note I)	Attachment 9a/9b (Line 170 / 171)	0 0
170 171	Network Service Rate 12 CP Monthly Peak (MW)	(Note I)		

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

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

B Includes Transmission portion only.

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

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.

G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.

H No change in ROE will be made absent a filing at FERC. PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.

K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2,

- shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.

R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.

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

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

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

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

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

## Calculated from historical data-no true-up

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

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$0
4	Total Revenue Credits	Line 2 + Line 3	\$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$0
8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$0
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	0
	Rates:		
10	Transmission Rate (\$/kW-year)	Line 8 / Line 9 / 1000	\$0.000000
11	Transmission Rate (\$/kW-month)	Line 10 / 12 months	\$0.000000
12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 10 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days (\$/kW)	Line 12 / 5 days	\$0.000000
14	Off-Peak Days (\$/kW)	Line 12 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
15	On-Peak Hours (\$/MWh)	Line 13 / 16 hours * 1000	\$0.00
16	Off-Peak Hours (\$/MWh)	Line 14 / 24 hours * 1000	\$0.00

### 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	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				A	ttachment 1a input>	0

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

### Schedule ADIT-190

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

## Instructions for Account 190:

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

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

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

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

### PacifiCorp

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

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

### Instructions for Account 281:

Instructions for Account 291: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

### PacifiCorp

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

## Schedule ADIT-282

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

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

## PacifiCorp

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

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

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, 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 & B are included in Column F 4. ADIT items related to Iabor and not in Columns C & B are included in Column F

5. Deferred income taxes are 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

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

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

### Schedule ADIT-190

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

### Instructions for Account 190:

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

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

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

### PacifiCorp

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

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

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

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

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

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

### PacifiCorp

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

## Schedule ADIT-282

В	С	D	E	F	G
Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	Justification
1	Related	Related	Related	Related	Justification
0	0	0	0	0	
0	0	0	0	0	
	B Total		Total Dist Or Other Transmission	Total Dist Or Other Transmission Plant	Total Dist Or Other Transmission Plant Labor

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

### PacifiCorp

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

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

## Instructions for Account 283:

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

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

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

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

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

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

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Defici	ent Accumulated Defer	red Income Tax
		Pre-	Post-	-		
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
coum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
courn. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
ccum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)
ccum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
ther Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
tal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
ross-Up				(533,294,193)	(429,272,131)	(104,022,062)
Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)
TABLE 2: Summary of (Excess) / Deficient Accumulated Defe	red Income Tax by Function and Protected/Non-Protected Class	ification				

A 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.
 Vero-Protected Excess Deferred income Tax is being amortized over a Twe-part priori.

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

					EEOC Transmission	Allocable Excess Defer	CKing of (Excess)	Dencient Accumulati	ed Deferred Income Ta:	x				Formula Rate Inputs				TABLE 4: INFO	ORMATION ONLY		
					FERG Transmission	s) / Deficient ADIT (RSG	red income Tax				N	rotected				"Gross-up and	ADIT are not inclu	ded in rate base. For ac	counting purposes,	the gross-up is record	ed in either FERC
														Unam	ortized			254, and the ADIT is re			
	Remainin		ansmission	Remaining		eneral	Remaining	Intar	ngible	Remaining		Deficient ADIT	Annual	(Excess) / D							
	Regulato		14,474,995)	Regulatory		96,735)	Regulatory	(1,39		Regulatory		19,915)	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 / (Liabilit
12/31/2018	3														D	• • • • • • • • • • • • • • • • • • •					
12/31/2019	-														E						
12/31/2020	)																				
12/31/202																					
12/31/2023	2																				
12/31/202	3															-					
12/31/2024	1															-					
12/31/202		_	_																		_
12/31/202																					
12/31/2023		_	_																		_
12/31/2020	_	_														-					_
12/31/2020		_	-		-														-		_
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12/31/206	5																				
12/31/206	3																				
12/31/206																					
12/31/206	3																				

 Total
 Protected
 Non-Protected

 (408.888.820)
 A
 (551.668.905)
 B
 (57.219.915)

 (1226.864.514)
 (985.021.838)
 (281.842.676)
 (281.842.676)

 (1,553.787.534)
 (1,316.688.743)
 (31.668.291)

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

# 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 Deferred Income Tax by Account and Protected/Non-Protected Classification

(Excess) / Deficient Accumulated Deferred In	sset / (Liability) (Excess) / Defic	ted Deferred Income Tax Asset	Accumulate
	Post-	Pre-	
Total Protected No	Tax Rate Change Total	Tax Rate Change Tax	FERC Acct.
			190
			281
			282
			283
			182
			254
			254
			254

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	/	A 8	s C
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 (access) / deficient ADIT C [Statement of the amortization period for non-protected (access) / deficient ADIT

TABLE 3: Annual Tracking of (Excess) / Deficient Accumulated Deferred Income Tax										TABLEA	INFORMATION ONL	/																		
						FERC Transmission	Allocable Excess Defe	rred Income Tax							Formula Rate Inputs				IABLE 4:	INFORMATION ONL	r poses, the gross-up is	and a state of the solution of								
						Protected (Excess	s) / Deficient ADIT (RSG	SM)					rotected		Unam	ortized	-Gross-up	and AUTI are no	t included in rate base	. For accounting pur	poses, the gross-up is	recorded in either								
		Remaining	Trans	mission	Remaining	Ge	neral	Remaining	Inta	ngible Balance]	Remaining	Remaining (Excess) / Deficient ADIT		Remaining (Excess) / Deficient ADIT		Remaining (Excess) / Deficient ADIT		Remaining (Excess) / Deficient ADIT		Remaining (Excess) / Deficient ADIT		(Excess) / Deficient ADIT Annual [Initial Balance] Amortization		(Excess) / Deficient ADIT				DIT is recorded in eit	ner FERC Account 190	or 283.
		Regulatory	[Initial	Balance)	Regulatory		Balance]	Regulatory	[Initial ]	Balance	Regulatory		Balance	Amortization		Average ATT 1B - ADIT		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**	Asset / (Liability)	Asset / (Liability)**								
<u><u></u><u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u></u></u>																														
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49.																														
50.																														
51.																														

## Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		Allocated
Othe	r Taxes	Col (L)	Allocator	Amount
			Net Dient	
	Plant Related		Net Plant Allocator	
			Allocator	<u> </u>
1	Total Plant Related	0	0.0000%	0
		0	0.000070	Ŭ
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
			Net Plant	
	Other Included		Allocator	
3	Total Other Included	0	0.0000%	0
5		0	0.000070	Ŭ
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		0
•			=	
	Currently Excluded			
5	Subtotal Excluded Taxes	0	-	
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
	Total Other Taxes			
7	114.14c			
_				
8	Difference (Line 6 - Line 7)	0		
	Criteria for Allocation:			

A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.

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

## Attachment 3 - Revenue Credit Worksheet

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

0

Common pole location fixed annual revenue credit **Distribution Underbuild - Transmission related** 

## 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 171 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates. **Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is
- shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

	Return and Taxes with 100 Basis Point increase in ROE
•	400 Desis Deintin unsers in DOE and Inserve Terres

## 100 Basis Point increase in ROE and Income Taxes

A B 100 Basis Point increase in ROE Appendix A input: Line 127 + Line 137 from below

0 1.00%

(Notes Q & R) (Line 90 / (Lines 90 + 110 +116	6)) 0.00
(Line 110 / (Lines 90 + 110 +11	(16)) 0.00
(Notes Q & R) (Line 116 / (Lines 90 + 110 +11	16)) 0.00
Debt (Line 103 / Line 96)	0.00
(Line 111 / Line 110)	0.00
(Note H) Fixed plus 100 basis points	1.00
(Line 117 * Line 120)	0.00
(Line 118 * Line 121)	0.00
(Line 119 * Line 122)	0.00
(Sum Lines 123 to 125)	0.00
(Line 52 * Line 126)	
-	(Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			0.00%
129	SIT = State Income Tax Rate or Compos	site		0.00%
130	p = percent of federal income tax deduct	ible for state purposes	Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%
132	CIT = T / (1-T)			0.00%
133	1 / (1-T)			100.00%
	ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5	0
135	ITC Adjust. Allocated to Trans Gros	sed Up	(Line 134 * (1 / (1 - Line 131)	0
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		0

136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		0
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	0
137	Total Income Taxes			0



### Plant in Service Worksheet nt A Line #s, Descriptions, Notes, Form 1 Page #s a Calculation of Transmission Plant In Service Balance Footnotes Source Year December 204.58b 2 January Monthly Balances 3 February 4 March Monthly Balances Monthly Balances 5 April Monthly Balances Monthly Balances Monthly Balances 6 May 7 June 8 July Monthly Balances 9 August 10 September 11 October Monthly Balances Monthly Balances Monthly Balances 12 November Monthly Balances 13 December 15 14 Transmission Plant In Service 204.58g (Note M) 0 Appendix A input Calculation of Distribution Plant In Service 15 December Source 204.75b Year Balance 16 January 17 February Monthly Balances Monthly Balances Monthly Balances Monthly Balances 18 March 19 April 20 May 21 June Monthly Balances Monthly Balances Monthly Balances 22 July 23 August 24 September Monthly Balances Monthly Balances 25 October Monthly Balances Monthly Balances 26 November 27 December 28 Distribution Plant In Service 204.75g 29 Calculation of Intangible Plant In Service December Source Year Balance 204.5b 30 December 19 31 Intangible Plant In Service 204.5g Appendix A input (Note N) 0 Calculation of General Plant In Service 32 December Source 204,99b Year Balance 33 December 18 34 General Plant In Service 204.99g (Note N) 0 Appendix A input Calculation of Production Plant In Service Balance Source Year 204.46b Monthly Balances 36 January 37 February Monthly Balances 38 March Monthly Balances 39 April 40 May 41 June Monthly Balances Monthly Balances Monthly Balances 41 July 42 July 43 August 44 September Monthly Balances Monthly Balances Monthly Balances 45 October Monthly Balances 46 November 47 December Monthly Balances 204.46g 48 Production Plant In Service 49 Electric Plant Sold 204.102g 0 6 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) 0 Appendix A input



	ted Depresistion Worksheet				
	ted Depreciation Worksheet t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance
	December	Prior year 219.25c			
	January February	Monthly Balances Monthly Balances			
	March	Monthly Balances			
	April	Monthly Balances			
	May	Monthly Balances			
	June	Monthly Balances			
	July	Monthly Balances Monthly Balances			
	August September	Monthly Balances			
	October	Monthly Balances			
	November	Monthly Balances			
	December	219.25c	41. 10		
25 64	Transmission Accumulated Depreciation		(Note M)		0
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
	December	Prior year 219.26c			
	January	Monthly Balances			
	February March	Monthly Balances Monthly Balances			
	April	Monthly Balances			
	May	Monthly Balances			
	June	Monthly Balances			
	July August	Monthly Balances Monthly Balances			
	September	Monthly Balances			
75	October	Monthly Balances			
	November	Monthly Balances			
	December Distribution Accumulated Depreciation	219.26c			0
78	Distribution Accumulated Depreciation				0
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
	December	Prior year 200.21c			
80	December	200.21c	(Noto N)		0
o 81	Accumulated Intangible Depreciation		(Note N)		0
	Calculation of General Accumulated Depreciation	Source		Year	Balance
	December	Prior year 219.28c			2.5101100
		219.28c	(AL-4- AD)		
20 84	Accumulated General Depreciation		(Note N)		0
	Calculation of Production Accumulated Depreciation	Source		Year	Balance
	December	Prior year 219.20 through 219.24			
	January February	Monthly Balances Monthly Balances			
	March	Monthly Balances			
89	April	Monthly Balances			
	May	Monthly Balances			
	June July	Monthly Balances Monthly Balances			
	August	Monthly Balances			
94	September	Monthly Balances			
95	October	Monthly Balances			
	November	Monthly Balances			
	December Production Accumulated Depreciation	219.20 through 219.24			0
					Ū
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0

PacifiCorp Attachment 5 - Cost Support

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

## ITC Adjustment

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

## Transmission / Non-transmission Cost Support

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

## Adjustments to A & G Expense

Apper	ndix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjuste	ted Total Details
	Evolue	ded Membership Dues Expense				
	Exclud	ueu meninersnip Dues Expense				
						0
63	-	Total	(Note C)	Appendix A Input		0
	PBOP					
		Authorized filed PBOP expense		Annual Update Informa	tional Filing	0
	2	Actual PBOP expense		Attachment 17 total		0
58		Actual PBOP Expense Adjustment		Appendix A Input		Authorized Filled Expense minus Actual Expense
	Prope	rty Insurance				
		Property Insurance Account 924		320.185b		0
70			(Note F)	Appendix A Input		0

## Regulatory Expense Related to Transmission Cost Support

	Line #s. Descriptions, Notes, Form No. 1 Page #s and Instructions		Transmission Form No. 1 Related Non-transmission Amount <b>Appendix A input</b> Related Details
	tty Assigned A&G ansmission related Regulatory Expense:		
	Federal Energy Regulatory Commission		
67	Total	sum	0 0

PacifiCorp						
Attachment 5 - Cost Su	port					

## Safety Related Advertising Cost Support

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

## Education and Out Reach Cost Support

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

## Multistate worksheet

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

## Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustr	Rel: Appei	
53	Transmission O&M	321.112b		0	0	0
	Adjustment for Ancillary Services Accounts 561-561.5 (361) Load Dispatch-Reliability (361:1) Load Dispatch-Reliability (361:2) Load Dispatch-Inonitor and Operate Transmission System (361:3) Load Dispatch-Transmission Service and Scheduling (361:4) Scheduling, System Control and Dispatch Services (361:5) Reliability, Planning and Slandards Developmen	321.84b 321.85b 321.86b 321.87b 321.88b 321.88b 321.89b		0 0 0 0 0		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum		0	0	0 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b		0	0	0

Facility Credits under Section 30.9 of the OATT	
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	0 Appendix A Input
168 Interest on Network Upgrade Facilities	0 Appendix A Input
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Interest on Deposits	
Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposit	0
Imputed Interest income Attachment 18 Enter Negative	0
169 Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposit	0 Appendix A Input

## Other adjustments to rate base

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

PacifiCorp	
Attachment 5 - Cost Support	

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

## Less Regulatory Asset Amortizations Account 930.2

Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount	
			0
61	Total	sum	0 Appendix A Input

### PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

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

Worksheet Step Month 1 April

### TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) S - Rev Reg based on Year 1 data Mus Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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

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

	Plant In Service		I	1	CWIP	1	
(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Tota
ighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
13	-		-			-	
12	-		-			-	
11							
10							
9							
8							
7	-		-	-			
6							
5							
4							
3			-		1 .		
2							
1							

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

Year Year 2

Action

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula \$ -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	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 nun Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data  S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

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

Estimated Depreciati	on for Attachment 7	
Jan	11.5	
Feb	10.5	
Mar	9.5	
Apr	8.5	
May	7.5	
Jun	6.5	
Jul	5.5	
Aug	4.5	
Sep	3.5	
Oct	2.5	
Nov	1.5	
Dec	0.5	

\$ - Schedule 1 Reconciliation

### PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

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

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

 $\begin{array}{c} 15\\ 16\\ 17\\ 18\\ 20\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 28\\ 30\\ 31\\ 32\\ 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 49\\ 50\\ 51\\ 25\\ 35\\ 54\\ 55\\ 56\end{array}$ 

e added to accommodate more projects			
(Energy Gateway only)	(Energy Gateway Segment B-H)	(Energy Gateway Segment B-H)	
	58.00	58.00	
Yes or No) No	No	No	
0	0	0	
0.0000%	0.0000%	0.0000%	0.0000%
0.0000%	0.0000%	0.0000%	0.0000%
			-
-			-
	(Energy Gateway only) Yes or No) 0 0.0000%	(Energy Gateway only)         (Energy Gateway Segment B-H)           Yes or No)         No           0         No           0         0           0.0000%         0.0000%           0.0000%         0.0000%	Yes or No) No 0 N

		13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant						Transmission Incentive Credit
	Invest Yr	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive										
W 0 % ROE	2010	-	-	-					-	-	-			s -	-	s -	· · · · · · · · · · · · · · · · · · ·
W Increased ROE	2010	-				-	-	-			-			s -	s -	•	s -
W 0 % ROE	2011	-				-	-	-			-		-	s -	-	s -	-
W Increased ROE	2011	-	-			-	-				-		-	s -	s -	•	s -
W 0 % ROE	2012	-	-			-	-				-		-	s -		s -	
W Increased ROE	2012	-			-		-	-			-			s -	s -	•	s -
W 0 % ROE	2013	-			-		-	-			-			s -		s -	
W Increased ROE	2013	-												s -	s -		s -
W 0 % ROE	2014	-			-		-	-			-			s -		s -	
W Increased ROE	2014	-		-	-	-	-	-	-	-	-		-	s -	s -		s -
W 0 % ROE	2015	-			-			-						s -		s -	
W Increased ROE	2015	-		-	-		-		-	-	-			s -	s -		s -
W 0 % ROE	2016	-			-		-	-						s -		\$-	
W Increased ROE	2016	-		-	-		-	-	-	-	-			s -	s -		s -
W 0 % ROE	2017	-			-		-	-						s -		\$-	
W Increased ROE	2017	-	-		-			-				-		s -	s -		s -
W 0 % ROE	2018	-			-		-	-	-		-			s -		s -	
W Increased ROE	2018	-		-		-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$-	
W Increased ROE	2019	-	-	-		-	-	-	-	-	-			\$-	ş -		\$ -
W 0% ROE	2020	-			-		-	-			-			s -		\$ -	
W Increased ROE	2020	-			-		-	-			-			s -	s -		s -
W 0 % ROE	2021	-		-	-	-	-	-	-	-	-		-	s -		\$ -	
W Increased ROE	2021	-		-	-	-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2022	-		-	-	-	-	-	-	-	-		-	\$ -	-	\$ -	
W Increased ROE	2022	-	-		-		-	-			-	-		s -	\$ -		\$ -
W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	s -	-	s -	-
W Increased ROE W 0 % ROE	2023	-			-	-	-	-	-		-		-	s -	s -		s -
W Increased ROE	2024 2024	-				-	-	-	-				-	s -		\$ -	
W 0 % ROE	2024	-				-	-	-	-					s -	s -		ə -
W Increased ROE	2025	-			-	-	-	-	-				-	s -	s -	ş -	e .
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W 0 % ROE	2027	-				-	-	-			-		-	s -	÷	s -	÷
W Increased ROE	2027	-				-	-	-			-		-	s -	s -	•	s -
W 0 % ROE	2028	-		-	-		-		-	-	-			s -	-	s -	-
W Increased ROE	2028	-												s -	s -		s -
W 0 % ROE	2029			-	-		-	-	-	-	-			s -		s -	
W Increased ROE	2029	-	-	-	-		-	-	-	-	-	-	-	s -	s -		s -
					-			-			-	-				s -	
					-			-			-				s -		s -

## PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

	Г	Oregon		Washington	n	California	1	Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row	A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10	350.2 Land Rights         352         Structures and Improvements         353         354         Towers and Fixtures         355         356         Stephead Conductors and Devices         357         Underground Conductors and Devices         358         Underground Conductors and Devices         358         Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21 22	391.2       Office Furniture and Equipment - Personal Computers         391.3       Office Furniture and Equipment - Equipment         393       Store Equipment         394       Tools, Shop and Garage Equipment         395       Laboratory Equipment         397       Communication Equipment         397.2       Communication Equipment         397.2       Communication Equipment         398       Miscellaneous Equipment		1.82% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 5.00% 4.30% 9.09% 5.00%
23 24 25	303 Miscellaneous Intangible Plant															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. Washington rate for 389.2 on line 11 was added after the last 1 depreciation study.

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

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

- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.

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 7 monthly state general plant composite depreciation rate.

- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life. 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2020 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

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

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.

14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.

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

# PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Part	t III - Network	k Service) - Av	erage of curre	ant year and p	nor two years															Other S	ervice							
Column	е	f1	f2	f3	f4	f5	f6	17	f8	f9	f10	f11		12	f13	f14	f15	f16	f17	f18	f19	f20	f		i1	i2	i3		i5	i					
Customer Class RS / SA																							Total NFO		1	4			1	Total OS					
lan		-		-	-	-	-				-		-					-	-				-		-					-					
eb			-				-		-		-					-	-	-		-	-		-							-					
larch			-				-	-	-		-			-		-	-				-		-							-					
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ay													-	1.1	1.1							1.1	-							-					
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l .		-						1.1	-		-		-	1.1	1.1	1.1			1.1	1.1	1.1					-				-					
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lumn	g1	g2	g3	g4	g5	g6	g7	g8	g9	OATT ( g10	Part II Long-1 g11	erm Firm Poin g12			n Service) - P g14	Projection g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g							
lumn	g1	g2	g3	g4	g5	g6	g7	<u>9</u> 8	g9								g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g							
	g1	g2	g3	g4	g5	g6	g7	g8	g9								g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g						D	Divisor
lomer S	g1	<u>g2</u>	g3	g4	g5	g6	g7	g8	g9								g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g Total LTP		Total Network & OS	1% growth	Behind- the Meter	Total Network Load	Netw	work + (
tomer ss / SA	g1 -	g2 -	g3 -	g4 -	g5 -	g6 -	g7 -	<u>98</u> -	g9 -								g16 -	g17 -	g18 -	g19 -	g20 -	g21 -	g22 -	g23 -	g24 -	g25 -	g26 -	Total LTP		Network	1% growth		Network Load	Netw	work + C
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olumn ustomer lass S/SA n ab ab arch pril ab arch pril ab arch pril ab arch pril bay c t ct ct ct ct ct ct ct ct ct ct ct ct	g1 - - - - - - - - - - - - - - - - - - -	g2	g3 - - - - - - - - - - - - - - - - - - -	g4 - - - - - - - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	g6 - - - - - - - - - - - - - - - - - - -	g7			g10 - - - - - - - - - - - - - - - - - - -	g11	g12	g' - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	g14	g15 - - - - - - - - - - - - - - - - - - -			-					-	-		g26 - - - - - - - - - - - - - - - - - - -	Total LTP		Network	growth 	the Meter	Network Load - - - - - - - - - - - - -	Netw	work + OS
ustomer iass S/SA in arch arch arch arch arch arch arch arch	-	-		g4 - - - - - - - - - - - - - - - - - - -	g5 - - - - - - - - - - - - - - - - - - -	96 - - - - - - - - - - - - - - - - - - -	g7 - - - - - - - - - - - - - - - - - - -	89 	- 99    - - - - - - - - - - -	g10 - - - - - - - - - - - - - - - - - - -	g11	g12	g' - - - - - - - - - - - - - - - - - - -				g16	g17 - - - - - - - - - - - - - - - - - - -	g18 - - - - - - - - - - - - - - - - - - -	g19 	920 	921 - - - - - - - - - - - - - - - - - - -	922 - - - - - - - - - - - - - - - - - -	g23	924 - - - - - - - - - - - - - - - - - - -	925 	<u>g26</u> - - - - - - - - - - - - - - - - - - -	Total LTP		Network & OS - - - - - - - - - - - - - - - - - - -	1% growth	the Meter	Network Load - - - - - - - - - - - - -	Netw	work + OS

PacifiC Attachment 9a1 - Lo	
Y	(YYY
	OATT (Det III Network Gradies)

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

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

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

Column											OATT	(Part III - Net	work Service)									
		[	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer																						
Class RS / SA D	Day '	Time																				Total NFO
Jan	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb March					-		-	-			1.1	-					-				-	-
March					-		-	-				-					-				-	-
April					-		-	-				-					-				-	-
May					-				-	-		-		-								-
Jun					-		-	-				-					-				-	-
Jul					-		-	-			1.1	-				1.1					-	-
Aug Sept Oct					-					-				-								-
Sept					-		-	-			1.1											-
Oct				-	-		-	-			1.1											-
Nov Dec					1.1	-	-	-	1.1	1.1	1.1	-	-	1.1		1.1		1.1	1.1			-
Total		_	-								-		-			-					-	

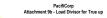
					Other S	ervice		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan			-		-			-
Feb				-	-			-
March				-	-			-
April					-			-
May					-			-
Jun				-	-			-
Jul					-			-
Aug					-			-
Sept				-	-			-
Oct					-			-
Nov			-	-	-			-
Dec				-	-			-
Total			-	-	-	-		-

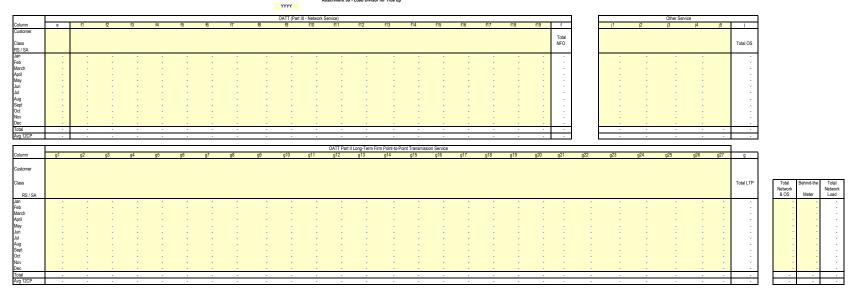
		acifiCorp
Attac	hment 9a3	- Load (Two Years Prior)
	YYY	

Attac	hment 9a3:	- Load	(Two	Years	Prior
	VVV				

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

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





Divisor

Network + OS + LTP

# PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

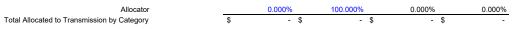
# Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance								
	Attachment 5 input: Total Accumulated Amortizat										

### PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
							-			
	-									
	-									
	-								-	
	-						-		-	
							-			
		Total Prepayments		\$-	\$-	\$-	\$-	\$-	\$-	\$



-

Appendix A input: Total Allocated to Transmission \$

# PacifiCorp Attachment 12 - Plant Held for Future Use

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

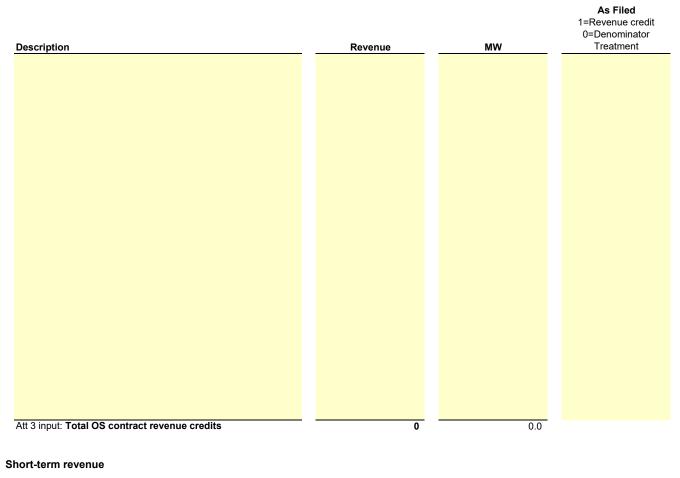
	Prior year	Current year
Attackment Figure Total Transmission		
Attachment 5 input: Total - Transmission	0	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

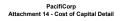
## PacifiCorp Attachment 13 - Revenue Credit Detail

# **Revenue Credit Detail**

# Other Service (OS) contracts



Short-term firm	
PacifiCorp Commercial and Trading (C&T)	
Third parties	
Total short-term firm	0
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	
Third parties	
Total short-term non-firm	0
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	0
Third parties	0
Att. 3 input: Total short term-firm and non-firm revenue	0



					(month end)						Current Yea	r (month end)					
		Appendix A input			, ,								1				
Appendix A Line	Operation to apply to monthly input columns at right	to left on monthly		Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	,	Bonds (221)	Form 1, pg 112, In 18 c,d	December	January	Tebruary	Warch	Арти	iniay	Julie	July	August	September	Octobel	November	December
87	13-month average		Reacquired Bonds (222)	Form 1, pg 112, in 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average		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, In 21 c,d	0	0	0		0	0		0	0	0		0	0
91	13-month average		Unamortized Discount (226)	Form 1, pg 112, In 23 c,d	0	0	0		0	0		0	0	0		0	0
92	13-month average		Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	0	0	0		0	0		0	0	0		0	0
93	13-month average		Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	0	0	0		0	0		0	0	0		0	0
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, In 22 c,d	0	0	0	ő	0			0	0	0		0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, In 61 c,d	0	0	0		0	0		0	0	0		0	0
	-		Interest on Long Term (427) and Associated Companies (430)		0	0	•		•	U U	U U		v	U U		U U	•
97	12-month sum	0	LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, In 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208)PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, In 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)		Accumulated Other Comprehensive Income (219)	Form 1, pg 112, In 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-		Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0

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

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	
	0

# PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued Liability:	Charged to:	Prior year	Current Year				By Categ	jory		_
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
							0						
							0						
							0						
							0						
							0						
							0						
							0 0						
							0						
							o						
							0						
Totals					0.0	0.0	0.0		0.000	0.000	0.000	0.000	_
								Allocators	100.000%	0.000%	0.000%	0.000%	
								Total (\$ millions)	0.000	0.000	0.000	0.000	0.000
								Appendix A input					-

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

FERC Acct Description Expense

Attachment 5 input: Total PBOP

Notes:

0

#### PacifiCorp

#### Attachment 18 - Imputed Interest Income on Cluster Study Deposits

	Prior Year (month end)	Current Year											Current Year		
Description	December month end	YYYY January month end	YYYY February month end	YYYY March month end	YYYY April month end	YYYY May month end	YYYY June month end	YYYY July month end	YYYY August month end	YYYY September month end	YYYY October month end	YYYY November month end	December month end	Total	]
pplication Deposit djustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-		
vised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-		
erage Balance ((prior month + current month)/2)		-	-	-	-	-	-	-	-	-	-	-	-		
cifiCorp's Average Monthly Savings Rate *		%	%	%	%	%	%	%	%	%	%	%	%		
nputed Interest Income - Readiness Deposits		-	-		-	-	-	-	-		-	-	-	-	
eadiness Deposit ijustments: Items 1, 2, 3 (see note)	-	-	-	-	-		-	1	-	-	-	-	-		
evised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-		
erage Balance ((prior month + current month)/2) cifiCorp's Average Monthly Savings Rate *		- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %		
nputed Interest Income - Readiness Deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	
e Control justments: Items 1, 2, 3 (see note)	-	:	-	-	-	1	-	1	-	-	-	-	-		
vised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-		
erage Balance ((prior month + current month)/2) cifiCorp's Average Monthly Savings Rate *		- %	-	- %	- %	-	- %	- %	-	- %	- %	- %	- %		
nputed Interest Income - Site Control Deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	
tal Average Deposit Balances		-	-	-	-	-	_	-	-	_	_	-	-		
tal Imputed Interest Income				-				-			-				Attachmer

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

365

Examples of Adjustments; 1. Penalties assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty) 2. Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster deposit 3. Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

Days in the year:

# Enclosure 2

Revised Attachment H-1 of PacifiCorp's OATT (marked version)

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allocate	rs			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	0
			05100	
2 3	Total Wages Expense Less A&G Wages Expense		354.28b 354.27b	0 0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
	Direct All section Fraction			
6	Plant Allocation Factors Electric Plant in Service	(Note M)	Attachment 5	0
0			Audolinento	Ŭ
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	0
8	Accumulated Amortization	(Note N)	Attachment 5	0
9	Total Accumulated Depreciation		(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0
12	Gross Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14	Net Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant Ca	lculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	0
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	0
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0
20	Total General and Intangible Plant		(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0

(Line 17 + Line 22 + Line 23)

0

Total Plant In Rate Base

24

naded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	(
26	Accumulated General Depreciation	(Note N)	Attachment 5	(
27	Accumulated Amortization	(Note N)	(Line 8)	
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	0.0000
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	
			· · ·	
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	
ljustr	ents To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	(
33b	Excess or Deficient ADIT Balance		Attachment 1B	(
	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	(
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	(
37	Prepayments Prepayments	(Note K & N)	Attachment 11	
31	Frepayments	(NOLE K & N)	Automent	· · · · · · · · · · · · · · · · · · ·
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		
30		(Note O)		
39	Materials and Supplies Undistributed Stores Expense	(Note N)	Attachment 5	(
40	Wage & Salary Allocator		(Line 5)	0.0000
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0.0000
42	Construction Materials & Supplies	(Note N)	Attachment 5	
43	Wage & Salary Allocator	× ,	(Line 5)	0.0000
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	(
45	Transmission Materials & Supplies	(Note N)	Attachment 5	(
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	
48	1/8th Rule	(Note S)	Zero	0.0
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	(
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operati	ons & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	Ő
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising	(1000 E)	Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
05				v
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	0
Deprec	ation & Amortization Expense			
70	Depreciation Expense	(11-1-11)	Attacked and F	
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0.000070
82	Abandoned Plant Amortization	(Note O)	· · · · ·	0
		(Note O)		
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes (	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0
00				0

aded ce	IIs are inputs	Notes	Reference (FERC Form 1 reference	e, attachment, or instruction)	
urn \ Ca	apitalization Calculations				
	.ong-Term Debt				
86	Account 221 Bonds		Attachment 14		
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		
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		
L	ong Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		
98	Less Hedging Expense	(Note R)	Attachment 14		
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		
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		
F	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		
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		
111	Preferred Dividend		Attachment 14	(Enter positive)	
c	Common Stock				
112	Proprietary Capital		Attachment 14		
113	Less: Total Preferred Stock		(Line 110)		
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		
115	Less: Account 219		Attachment 14		
116	Total Common Stock		Sum Lines 112 through 115		

	ells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
17	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00
18	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
19	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00
20	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00
		Preferred Stock cost = Preferred Dividends /			
21	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.009
22	Common Cost	Common Stock	(Note H)	Fixed	0.00%
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.009
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.009
26	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.0000
27	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
nposi	te Income Taxes				
	Income Tax Rates		(Note G)		0.00%
28	FIT = Federal Income Tax Rate		(Note G) (Note G)	Attachment 5	
	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite	(percent of federal income tax deductit	(Note G)	Attachment 5 Per state tax code	0.009
28 29	FIT = Federal Income Tax Rate	(percent of federal income tax deductit T = 1 - {((1 - SIT) * (1 - FIT) / (1 - SIT *	(Note G) ble for state purposes)		0.009
28 29 30	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p		(Note G) ble for state purposes)		0.00 0.00 0.000
28 29 30 31 32	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p T T / (1-T) ITC Adjustment		(Note G) ble for state purposes)	Per state tax code	0.009 0.009 0.009 0.0009 0.0009
28 29 30 31 32	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p T T / (1-T)		(Note G) ble for state purposes)		0.009 0.009 0.0009 0.0009
28 29 30 31 32 33 34 35	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite P T T / (1-T) ITC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component =	Ť = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT *	(Note G) ble for state purposes) FIT * p)} =	Per state tax code Attachment 5 Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0.00 0.000 0.000 0.000 0.000 0.000
28 29 30 31 32 33 33	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p T T / (1-T) ITC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	Ť = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * ITC Adjustment x 1 / (1-T)	(Note G) ole for state purposes) FIT * p)} = TD/ROR)) =	Per state tax code Attachment 5 Line 133 * (1 / (1 - Line 131))	0.00% 0.00% 0.000%

Shaded c	ells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenue	Requirement			
	Summan.			
137	Summary Net Property, Plant & Equipment		(Line 32)	0
137	Total Adjustment to Rate Base		(Line 52) (Line 51)	0
139	Rate Base		(Line 51)	0
100				0
140	Total Transmission O&M		(Line 75)	0
141	Total Transmission Depreciation & Amortization		(Line 83)	0
142	Taxes Other than Income		(Line 85)	0
143	Investment Return		(Line 127)	0
144	Income Taxes		(Line 136)	0
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		(1 in a 45)	-
146	Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities		(Line 146 - Line 147)	0
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement		(Line 145)	0
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	0
	Revenue Credits			
152	Revenue Credits		Attachment 3	0
153	Net Revenue Requirement		(Line 151 - Line 152)	0
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	0
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%
165	Net Revenue Requirement		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	0
168	Interest on Network Upgrade Facilities		Attachment 5	0
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	0
<del>169-</del> 170	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168 + 169)	0
	Network Service Rate			
<del>170</del> 171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
<del>171</del> 172	Rate (\$/MW-year)		(Line <del>169</del> 170 / <del>170</del> 171)	0

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

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

B Includes Transmission portion only.

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

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.

G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.

H No change in ROE will be made absent a filing at FERC. PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.

K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2,

- shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.

R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.

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

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

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

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

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

# Calculated from historical data-no true-up

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

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$0 \$0 \$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$0
78	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$0
<del>8</del> 9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line <del>170</del> 171	0
	Rates:		
<del>9</del> 10	Transmission Rate (\$/kW-year)	Line <del>7</del> 8 / Line <del>8</del> 9 / 1000	\$0.000000
<del>10</del> 11	Transmission Rate (\$/kW-month)	Line 9 10 / 12 months	\$0.000000
<del>11</del> 12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line-9 10 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
<del>12</del> 13	On-Peak Days (\$/kW)	Line 11 12 / 5 days	\$0.000000
<del>13</del> 14	Off-Peak Days (\$/kW)	Line 11-12 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
<del>14</del> 15	On-Peak Hours (\$/MWh)	Line <del>12</del> 13 / 16 hours * 1000	\$0.00
<del>15</del> 16	Off-Peak Hours (\$/MWh)	Line 13-14 / 24 hours * 1000	\$0.00

#### 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	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				A	ttachment 1a input>	0

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

#### Schedule ADIT-190

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

#### Instructions for Account 190:

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

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

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

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

#### PacifiCorp

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

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

#### Instructions for Account 281:

Instructions for Account 291: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

#### PacifiCorp

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

#### Schedule ADIT-282

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

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

#### PacifiCorp

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

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

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, 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 & B are included in Column F 4. ADIT items related to Iabor and not in Columns C & B are included in Column F

5. Deferred income taxes are 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

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

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

#### Schedule ADIT-190

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

#### Instructions for Account 190:

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

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

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

#### PacifiCorp

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

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

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

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

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

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

#### PacifiCorp

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

#### Schedule ADIT-282

В	С	D	E	F	G
Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	Justification
1	Related	Related	Related	Related	Justification
0	0	0	0	0	
0	0	0	0	0	
	B Total		Total Dist Or Other Transmission	Total Dist Or Other Transmission Plant	Total Dist Or Other Transmission Plant Labor

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

#### PacifiCorp

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

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

#### Instructions for Account 283:

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

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

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

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

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

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

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Defici	ent Accumulated Defer	red Income Tax
		Pre-	Post-	-		
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
coum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
courn. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
ccum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)
ccum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
ther Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
tal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
ross-Up				(533,294,193)	(429,272,131)	(104,022,062)
Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)
TABLE 2: Summary of (Excess) / Deficient Accumulated Defe	red Income Tax by Function and Protected/Non-Protected Class	ification				

A 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.
 Vero-Protected Excess Deferred income Tax is being amortized over a Twe-part priori.

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

					EEOC Transmission	Allocable Excess Defer	CKing of (Excess)	Dencient Accumulati	ed Deferred Income Ta:	x				Formula Rate Inputs				TABLE 4: INFO	ORMATION ONLY		
					FERG Transmission	s) / Deficient ADIT (RSG	red income Tax				N	rotected				"Gross-up and	ADIT are not inclu	ded in rate base. For ac	counting purposes,	the gross-up is record	ed in either FERC
														Unam	ortized			254, and the ADIT is re			
	Remainin		ansmission	Remaining		eneral	Remaining	Intar	ngible	Remaining		Deficient ADIT	Annual	(Excess) / D							
	Regulato		14,474,995)	Regulatory		96,735)	Regulatory	(1,39		Regulatory		19,915)	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 / (Liabilit
12/31/2018	3														D	• • • • • • • • • • • • • • • • • • •					
12/31/2019	-														E						
12/31/2020	)																				
12/31/202																					
12/31/2023	2																				
12/31/202	3															-					
12/31/2024	1															-					
12/31/202		_	_																		_
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12/31/2023		_	_																		_
12/31/2020	_	_														-	_				_
12/31/2020		_	-		-														-		_
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12/31/204	3																				
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12/31/206	5																				
12/31/206	3																				
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12/31/206	3																				

 Total
 Protected
 Non-Protected

 (408.888.820)
 A
 (551.668.905)
 B
 (57.219.915)

 (1226.864.514)
 (985.021.838)
 (281.842.676)
 (281.842.676)

 (1,553.787.534)
 (1,316.688.743)
 (31.668.291)

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

# 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 Deferred Income Tax by Account and Protected/Non-Protected Classification

(Excess) / Deficient Accumulated Deferred In	sset / (Liability) (Excess) / Defic	ted Deferred Income Tax Asset	Accumulate
	Post-	Pre-	
Total Protected No	Tax Rate Change Total	Tax Rate Change Tax	FERC Acct.
			190
			281
			282
			283
			182
			254
			254
			254

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	/	A 8	s C
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 (access) / deficient ADIT C [Statement of the amortization period for non-protected (access) / deficient ADIT

							TABLE 3: Annual Tra	cking of (Excess) /	Deficient Accumulate	d Deferred Income Tax	¢								TABLEA	INFORMATION ONL	/	
						FERC Transmission	Allocable Excess Defe	rred Income Tax							Formula Rate Inputs				IABLE 4:	INFORMATION ONL	r poses, the gross-up is	and a state of the solution of
						Protected (Excess	s) / Deficient ADIT (RSG	SM)					rotected		Unam	ortized	-Gross-up	and AUTI are no	t included in rate base	. For accounting pur	poses, the gross-up is	recorded in either
		Remaining	Trans	mission	Remaining	Ge	neral	Remaining	Inta	ngible Balance]	Remaining	(Excess) / D	eficient ADIT	Annual Amortization	(Excess) / D	eficient ADIT				DIT is recorded in eit	ner FERC Account 190	or 283.
		Regulatory	[Initial	Balance)	Regulatory		Balance]	Regulatory	[Initial ]	Balance	Regulatory		Balance	Amortization		Average ATT 1B - ADIT		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**	Asset / (Liability)	Asset / (Liability)**
<u><u></u><u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u></u></u>																						
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## Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		Allocated
Othe	r Taxes	Col (L)	Allocator	Amount
			Net Dient	
	Plant Related		Net Plant Allocator	
			Allocator	<u> </u>
1	Total Plant Related	0	0.0000%	0
		0	0.000070	Ŭ
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
			Net Plant	
	Other Included		Allocator	
3	Total Other Included	0	0.0000%	0
5		0	0.000070	Ŭ
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		0
•			=	
	Currently Excluded			
5	Subtotal Excluded Taxes	0	-	
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
	Total Other Taxes			
7	114.14c			
_				
8	Difference (Line 6 - Line 7)	0		
	Criteria for Allocation:			

A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.

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

### Attachment 3 - Revenue Credit Worksheet

	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	
, 8	Net revenues associated with Network Integration Transmission Service (NITS) for which the		Addonment to	
0	load is not included in the divisor	Note 3		
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor		Attachment 13	
	received by Transmission Owner		Allachiment 15	
10	Facilities Charges including Interconnection Agreements	Note 2		
1	Transmission maintenance revenue		Account 456.2	
2	Account 456 subtotal		(Sum Lines 7-11)	
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	
3	Appendix A input: Gross Revenue Credits Detail for selected items above		(Sum Lines 6 &12)	
3	Detail for selected items above		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues Rents - General		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	0.
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12)	0.
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Sum Lines 6 &12)	0.
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	0.

0

Common pole location fixed annual revenue credit Distribution Underbuild - Transmission related

## 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 <del>170</del> 171 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
•	400 Desis Deintin unsers in DOE and Inserve Terres

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

A B 100 Basis Point increase in ROE Appendix A input: Line 127 + Line 137 from below

0 1.00%

turn C	alculation		Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.00
127	Investment Return = Rate Base * Rate of Return	'n		(Line 52 * Line 126)	(
omposi	te Income Taxes				
	Income Tax Rates				

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			0.00%
129	SIT = State Income Tax Rate or Compos	site		0.00%
130	p = percent of federal income tax deduct	ible for state purposes	Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%
132	CIT = T / (1-T)			0.00%
133	1 / (1-T)			100.00%
	ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5	0
135	ITC Adjust. Allocated to Trans Gros	sed Up	(Line 134 * (1 / (1 - Line 131)	0
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		0

136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		0
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	0
137	Total Income Taxes			0



#### Plant in Service Worksheet nt A Line #s, Descriptions, Notes, Form 1 Page #s a Calculation of Transmission Plant In Service Balance Footnotes Source Year December 204.58b 2 January Monthly Balances 3 February 4 March Monthly Balances Monthly Balances 5 April Monthly Balances Monthly Balances Monthly Balances 6 May 7 June 8 July Monthly Balances 9 August 10 September 11 October Monthly Balances Monthly Balances Monthly Balances 12 November Monthly Balances 13 December 15 14 Transmission Plant In Service 204.58g (Note M) 0 Appendix A input Calculation of Distribution Plant In Service 15 December Source 204.75b Year Balance 16 January 17 February Monthly Balances Monthly Balances Monthly Balances Monthly Balances 18 March 19 April 20 May 21 June Monthly Balances Monthly Balances Monthly Balances 22 July 23 August 24 September Monthly Balances Monthly Balances 25 October Monthly Balances Monthly Balances 26 November 27 December 28 Distribution Plant In Service 204.75g 29 Calculation of Intangible Plant In Service December Source Year Balance 204.5b 30 December 19 31 Intangible Plant In Service 204.5g Appendix A input (Note N) 0 Calculation of General Plant In Service 32 December Source 204,99b Year Balance 33 December 18 34 General Plant In Service 204.99g (Note N) 0 Appendix A input Calculation of Production Plant In Service 35 December Balance Source Year 204.46b Monthly Balances 36 January 37 February Monthly Balances 38 March Monthly Balances 39 April 40 May 41 June Monthly Balances Monthly Balances Monthly Balances 41 July 42 July 43 August 44 September Monthly Balances Monthly Balances Monthly Balances 45 October Monthly Balances 46 November 47 December Monthly Balances 204.46g 48 Production Plant In Service 49 Electric Plant Sold 204.102g 0 6 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) 0 Appendix A input



	ad Dennesistion Workshoot					
	ed Depreciation Worksheet A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					N
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	ce
	December	Prior year 219.25c				
	January February	Monthly Balances Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances Monthly Balances				
	August September	Monthly Balances				
	October	Monthly Balances				
62	November	Monthly Balances				
	December	219.25c				
25 64	Transmission Accumulated Depreciation		(Note M)		0	0
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	~
	December	Prior year 219.26c				
	January	Monthly Balances				
	February March	Monthly Balances Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July August	Monthly Balances Monthly Balances				
	September	Monthly Balances				
75	October	Monthly Balances				
	November	Monthly Balances				
	December Distribution Accumulated Depreciation	219.26c			•	_
78	Distribution Accumulated Depreciation				0	U
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	ce
	December	Prior year 200.21c				
80	December Accumulated Intangible Depreciation	200.21c	(Nate NI)		0	0
0 01	Accumulated intangible Depreciation		(Note N)		U	J
	Calculation of General Accumulated Depreciation	Source		Year	Balance	се
	December	Prior year 219.28c				
	December Accumulated General Depreciation	219.28c	(Note N)		0	0
_0 04			(		Ū	
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	ce
	December	Prior year 219.20 through 219.24				
	January February	Monthly Balances Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June July	Monthly Balances Monthly Balances				
	August	Monthly Balances				
94	September	Monthly Balances				
95	October	Monthly Balances				
	November December	Monthly Balances				
	Production Accumulated Depreciation	219.20 through 219.24			0	0
					-	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0	0
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0	0

PacifiCorp Attachment 5 - Cost Support

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

# ITC Adjustment

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

### Transmission / Non-transmission Cost Support

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

# Adjustments to A & G Expense

Apper	ndix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjuste	ted Total Details
	Evolut	ded Membership Dues Expense				
	Exclud	ueu meninersnip Dues Expense				
						0
63	-	Total	(Note C)	Appendix A Input		0
	PBOP					
		Authorized filed PBOP expense		Annual Update Informa	tional Filing	0
	2	Actual PBOP expense		Attachment 17 total		0
58		Actual PBOP Expense Adjustment		Appendix A Input		Authorized Filled Expense minus Actual Expense
	Prope	rty Insurance				
		Property Insurance Account 924		320.185b		0
70			(Note F)	Appendix A Input		0

# Regulatory Expense Related to Transmission Cost Support

	Line #s. Descriptions, Notes, Form No. 1 Page #s and Instructions		Transmission Form No. 1 Related Non-transmission Amount <b>Appendix A input</b> Related Details
	tty Assigned A&G ansmission related Regulatory Expense:		
	Federal Energy Regulatory Commission		
67	Total	sum	0 0

PacifiCorp	
Attachment 5 - Cost Suppo	rt

### Safety Related Advertising Cost Support

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

## Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details	
Directly Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	0	0		0 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)		Enter Average State Income Tax Rate	

# Adjustments to Transmission O&M

			Transmission Related Appendix A
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Plus adjustments input Details
53	Transmission O&M	321.112b	0 0 0
	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatch-Reliability (561:1) Load Dispatch-Monitor and Operate Transmission System (561:3) Load Dispatch-Transmission Service and Scheduling (561:4) Scheduling, System Control and Dispatch Services (561:5) Reliability, Planning and Standards Developmen	321.84b 321.85b 321.86b 321.87b 321.87b 321.88b 321.89b	
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	0 0 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	0 0 0

Facility Credits under Section 30.9 of the OATT	
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	0 Appendix A Input
168 Interest on Network Upgrade Facilities	0 Appendix A Input
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Interest on Deposits	
Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposit	0
Imputed Interest income Attachment 18 Enter Negative	0
169 Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposit	0 Appendix A Input

### Other adjustments to rate base

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

PacifiCorp	
Attachment 5 - Cost Support	

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

# Less Regulatory Asset Amortizations Account 930.2

Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount					
			0				
61	Total	sum	0 Appendix A Input				

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

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

Worksheet Step Month 1 April

#### TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) S - Rev Reg based on Year 1 data Mus Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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

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

	Plant In Service		I		CWIP	1	
(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Tota
ighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
13	-		-			-	
12	-		-			-	
11							
10							
9							
8							
7	-		-	-			
6							
5							
4							
3			-		1 .		
2			-				
1							

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

Year Year 2

Action

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula \$ -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	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 nun Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data  S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

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

Estimated Depreciati	on for Attachment 7	
Jan	11.5	
Feb	10.5	
Mar	9.5	
Apr	8.5	
May	7.5	
Jun	6.5	
Jul	5.5	
Aug	4.5	
Sep	3.5	
Oct	2.5	
Nov	1.5	
Dec	0.5	

\$ - Schedule 1 Reconciliation

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

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

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

 $\begin{array}{c} 15\\ 16\\ 17\\ 18\\ 20\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 28\\ 30\\ 31\\ 32\\ 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 49\\ 50\\ 51\\ 25\\ 35\\ 54\\ 55\\ 56\end{array}$ 

(Energy Gateway only) (Energy Gateway Segment B-H) (Energy Gateway Segment B-H)
8 Useful life of the project Life 58.00 58.00 58.00
"Yes" if the customer has paid a lumpsum
payment in the amount of the investment on
9 line 29, Otherwise "No" CIAC (Yes or No) No No
10 Input the allowed increase in ROE Increased ROE (basis points) 0 0 0
From line 3 above if "No" on line 13 and from
11 line 7 above if "Yes" on line 13 0% ROE 0.0000% 0.0000% 0.0000% 0.0000%
12 Line 14 plus (line 5 times line 13)/100 FCR for This Project 0.0000% 0.0000% 0.0000% 0.0000%
13 13 Month Net Plant or CWIP Balance Investment
14 Actual or estimated depreciation expense Annual Depreciation Expense

		13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant						Transmission Incentive Credit
	Invest Yr	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive										
W 0 % ROE	2010	-	-	-					-	-	-			s -	-	s -	· · · · · · · · · · · · · · · · · · ·
W Increased ROE	2010	-				-	-	-			-			s -	s -	•	s -
W 0 % ROE	2011	-				-	-	-			-		-	s -	-	s -	-
W Increased ROE	2011	-	-			-					-		-	s -	s -	•	s -
W 0 % ROE	2012	-	-			-					-		-	s -		s -	
W Increased ROE	2012	-			-		-	-		-	-			s -	s -	•	s -
W 0 % ROE	2013	-			-		-	-			-			s -		s -	
W Increased ROE	2013	-												s -	s -		s -
W 0 % ROE	2014	-			-		-	-			-			s -		s -	
W Increased ROE	2014	-		-	-	-	-	-	-	-	-		-	s -	s -		s -
W 0 % ROE	2015	-			-		-	-						s -		s -	
W Increased ROE	2015	-		-	-		-		-	-	-			s -	s -		s -
W 0 % ROE	2016	-			-		-	-						s -		\$-	
W Increased ROE	2016	-		-	-		-	-	-	-	-			s -	s -		\$ -
W 0 % ROE	2017	-			-		-	-						s -		\$-	
W Increased ROE	2017	-	-		-		-	-		-		-		s -	s -		s -
W 0 % ROE	2018	-			-		-	-	-	-	-			s -		s -	
W Increased ROE	2018	-		-		-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$-	
W Increased ROE	2019	-	-	-		-	-	-	-	-	-			\$-	ş -		\$ -
W 0 % ROE	2020	-			-		-	-		-	-			s -		\$ -	
W Increased ROE	2020	-			-		-	-		-	-			s -	s -		s -
W 0 % ROE	2021	-		-	-	-	-	-	-	-	-		-	s -		\$ -	
W Increased ROE	2021	-		-	-	-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2022	-		-	-	-	-	-	-	-	-		-	\$ -	-	\$ -	
W Increased ROE	2022	-	-		-		-	-		-	-	-		s -	\$ -		\$ -
W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	s -	-	s -	-
W Increased ROE W 0 % ROE	2023	-			-	-	-	-	-	-	-		-	s -	s -		s -
W Increased ROE	2024 2024	-				-	-	-	-	-			-	s -		\$ -	
W 0 % ROE	2024	-				-	-	-	-	-				s -	s -		ə -
W Increased ROE	2025	-			-	-	-	-	-	-			-	s -	s -	ş -	e .
W 0 % ROE	2025					-							-	s -	<b>.</b>	¢ .	¥ -
W Increased ROE	2026													s .	s .	¥ -	s .
W 0 % ROE	2027	-				-	-	-			-		-	s -	÷	s -	÷
W Increased ROE	2027	-				-	-	-			-		-	s -	s -	•	s -
W 0 % ROE	2028	-		-	-		-		-	-	-			s -	-	s -	-
W Increased ROE	2028	-												s -	s -		s -
W 0 % ROE	2029			-	-		-	-	-	-	-			s -		s -	
W Increased ROE	2029	-	-	-	-		-	-	-	-	-	-	-	s -	s -		s -
					-			-			-	-				s -	
					-			-			-				s -		s -

### PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

	Г	Oregon		Washington	n	California	1	Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row	A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10	350.2       Land Rights         352       Structures and Improvements         353       Station Equipment         354       Towers and Fixtures         356       Poles and Fixtures         356       Overhead Conductors and Devices         357       Underground Conductors and Devices         358       Verderground Conductors and Devices         359       Roads & Trails         Unclassified Transmission       Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21 22	389.2       Land Rights         390       Structures and Improvements         391       Office Furniture and Equipment - Furniture         391.2       Office Furniture and Equipment - Equipment         393.3       Office Furniture and Equipment - Equipment         393       Store Equipment         394       Tools, Shop and Garage Equipment         395       Laboratory Equipment         397       Communication Equipment         397.2       Communication Equipment         398       Miscellaneous Equipment		1.82% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25	302 Franchises and Consents 303 Miscellaneous Intangible Plant 390.1 Leasehold 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. Washington rate for 389.2 on line 11 was added after the last 1 depreciation study.

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

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

- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.

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 7 monthly state general plant composite depreciation rate.

- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life. 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2020 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

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

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.

14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.

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

# PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Part	t III - Network	k Service) - Av	erage of curre	ant year and p	nor two years															Other S	ervice							
Column	е	f1	f2	f3	f4	f5	f6	17	f8	f9	f10	f11		12	f13	f14	f15	f16	f17	f18	f19	f20	f		i1	i2	i3		i5	i					
Customer Class RS / SA																							Total NFO		1	4			1	Total OS					
lan		-		-	-	-	-				-		-					-	-				-		-					-					
eb			-				-		-		-					-	-	-		-	-		-							-					
larch			-				-	-	-		-			-		-	-				-		-							-					
pril							-					1.1	-			1.1							-							-					
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	g1	g2	g3	g4	g5	g6	g7	g8	g9								g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g						D	Divisor
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PacifiC Attachment 9a1 - Lo	
Y	(YYY
	OATT (Det III Network Gradies)

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

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

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

Column											OATT	(Part III - Net	work Service)									
		[	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer																						
Class RS / SA D	Day .	Time																				Total NFO
Jan	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb March					-		-	-			1.1	-					-				-	-
March					-		-	-				-					-				-	-
April					-		-	-				-					-				-	-
May					-				-	-		-		-								-
Jun					-		-	-				-					-				-	-
Jul					-		-	-			1.1	-				1.1					-	-
Aug Sept Oct					-					-		-		-								-
Sept					-		-	-			1.1											-
Oct				-	-		-	-			1.1											-
Nov Dec					1.1	-	-	-	1.1	1.1	1.1	-	-	1.1		1.1	-	1.1	1.1			-
Total		_	-								-		-			-					-	

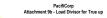
					Other S	ervice		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan			-		-			-
Feb				-	-			-
March				-	-			-
April					-			-
May					-			-
Jun				-	-			-
Jul					-			-
Aug					-			-
Sept				-	-			-
Oct					-			-
Nov			-	-	-			-
Dec				-	-			-
Total			-	-	-	-		-

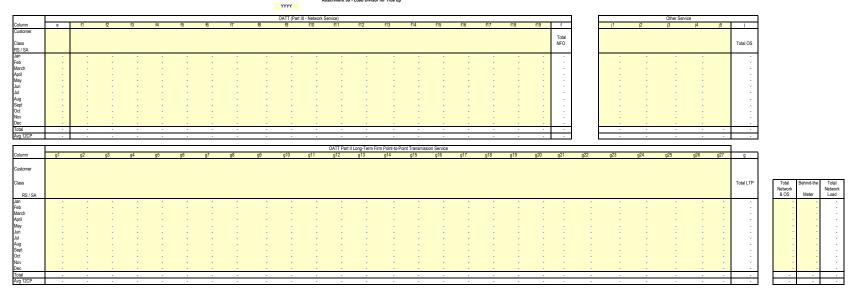
		acifiCorp
Attac	hment 9a3	- Load (Two Years Prior)
	YYY	

Attac	hment 9a3:	- Load	(Two	Years	Prior
	VVV				

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

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





Divisor

Network + OS + LTP

# PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

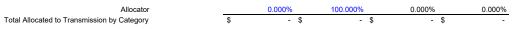
# Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance					
	Attachment 5 input: Total Accumulated Amortizatio							

# PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
							-			
	-									
	-									
	-								-	
	-						-		-	
							-			
		Total Prepayments		\$-	\$-	\$-	\$-	\$-	\$-	\$



-

Appendix A input: Total Allocated to Transmission \$

# PacifiCorp Attachment 12 - Plant Held for Future Use

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

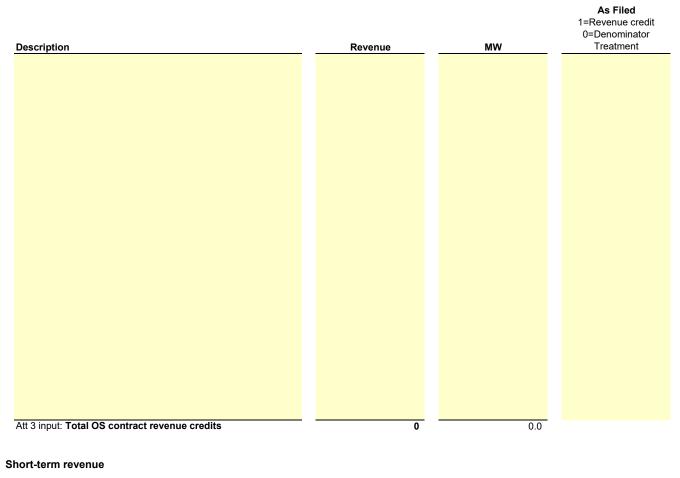
	Prior year	Current year
Attackment Figure Total Transmission		
Attachment 5 input: Total - Transmission	0	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

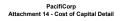
# PacifiCorp Attachment 13 - Revenue Credit Detail

# **Revenue Credit Detail**

# Other Service (OS) contracts



Short-term firm	
PacifiCorp Commercial and Trading (C&T)	
Third parties	
Total short-term firm	0
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	
Third parties	
Total short-term non-firm	0
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	0
Third parties	0
Att. 3 input: Total short term-firm and non-firm revenue	0



					(month end)						Current Yea	r (month end)					
		Appendix A input			, ,								1				
Appendix A Line	Operation to apply to monthly input columns at right	to left on monthly		Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	,	Bonds (221)	Form 1, pg 112, In 18 c,d	December	January	Tebruary	Warch	Арти	iniay	Julie	July	August	September	Octobel	November	December
87	13-month average		Reacquired Bonds (222)	Form 1, pg 112, in 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average		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, In 21 c,d	0	0	0		0	0		0	0	0		0	0
91	13-month average		Unamortized Discount (226)	Form 1, pg 112, In 23 c,d	0	0	0		0	0		0	0	0		0	0
92	13-month average		Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	0	0	0		0	0		0	0	0		0	0
93	13-month average		Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	0	0	0		0	0		0	0	0		0	0
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, In 22 c,d	0	0	0	ő	0			0	0	0		0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, In 61 c,d	0	0	0		0	0		0	0	0		0	0
	-		Interest on Long Term (427) and Associated Companies (430)		0	0	•		•	U U	U U		v	U U		U U	•
97	12-month sum	0	LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, In 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208)PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, In 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)		Accumulated Other Comprehensive Income (219)	Form 1, pg 112, In 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-		Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0

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

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	
	0

# PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued Liability:	Charged to:	Prior year	Current Year				By Categ	jory		_
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
							0						
							0						
							0						
							0						
							0						
							0						
							0 0						
							0						
							o						
							0						
Totals					0.0	0.0	0.0		0.000	0.000	0.000	0.000	_
								Allocators	100.000%	0.000%	0.000%	0.000%	
								Total (\$ millions)	0.000	0.000	0.000	0.000	0.000
								Appendix A input					-

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

FERC Acct Description Expense

Attachment 5 input: Total PBOP

Notes:

0

# PacifiCorp

# Attachment 18 - Imputed Interest Income on Cluster Study Deposits

Days in the year:	365			nent to - nin											
	Prior Year (month end)	Current Year											Current Year		
Description	December month end	YYYY January month end	YYYY February month end	YYYY March month end	YYYY April month end	YYYY May month end	YYYY June month end	YYYY July month end	YYYY August month end	YYYY September month end	YYYY October month end	YYYY November month end	YYYY December month end	Total	]
Application Deposit Adjustments: Items 1, 2, 3 (see note)	-	-	-	1	-	-	-	-	-	-	-		-		
Revised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-		
Average Balance ((prior month + current month)/2)		-	-	-	-	-	-	-	-	-	-	-	-		
PacifiCorp's Average Monthly Savings Rate *		%	%	%	%	%	%	%	%	%	%	%	%		
Imputed Interest Income - Readiness Deposits		-	-	-	-	-				-	-				
Readiness Deposit Adjustments: Items 1, 2, 3 (see note)	1	1	-	-	-	-	1	1	1	-	-	1	1		
Revised Deposit Balance	-	-	-	-	-	-	-		-	-	-	-			
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %		
Imputed Interest Income - Readiness Deposits			-	-	-	-	-	-	-	-	-	-			
Site Control Adjustments: Items 1, 2, 3 (see note)	1		-	-	-	Ē	1	1	1	-	Ē	-	1		
Revised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-		
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %	- %		
Imputed Interest Income - Site Control Deposits		-	-	-	-	-	1.1	-	1.1	-	-	-		-	
Total Average Deposit Balances		-	-	-	-	-	-	-	-	-	-	-	-		J
Total Imputed Interest Income		-	-	-	-	-	-	-	-	-	-	-	-	-	Attachment

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

Notes 1. Penalties assessed reducing available deposit balances (deposit refunds reduced; thus, no interes 2. Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a Cluster deposit 3.Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

# **Enclosure 3**

A populated Attachment 18, Attachment 5, Appendix A, and Summary of Rates tab, which for 2023 shows the imputed interest income, the interest expense offset by the interest income, and the net interest expense included for rate recovery

haded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
llocato	rs			
	Waxaa 9 Calaw Allocation Factor			
1	Wages & Salary Allocation Factor Transmission Wages Expense		354.21b	0
•	Hanomosion Wagus Expense		004.215	Ū
2	Total Wages Expense		354.28b	0
3	Less A&G Wages Expense		354.27b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	0
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	0
8	Accumulated Amortization	(Note N)	Attachment 5	0
9	Total Accumulated Depreciation		(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0
12	Gross Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14	Net Plant Allocator		Line 13 / Line 10)	0.0000%
lant Ca	lculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	0
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	0
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0
20	Total General and Intangible Plant		(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0

aded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	0
26	Accumulated General Depreciation	(Note N)	Attachment 5	0
27	Accumulated Amortization	(Note N)	(Line 8)	0
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	0
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	0.0000%
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	0
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	0
32			(Line 24 - Line 31)	U
justm	ents To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	0
33b	Excess or Deficient ADIT Balance		Attachment 1B	0
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	0
~~	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	0
37	Prepayments Prepayments	(Note K & N)	Attachment 11	0
51	r repayments			U
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
~~	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40 41	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	0.0000%
41	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator		(Line 5)	0.0000%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	0
45	Transmission Materials & Supplies	(Note N)	Attachment 5	0
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	0
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	0
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
50	Network Upgrade Balance	(1)-1-10	Attacher and F	-
50	Network Upgrade Balance	(Note N)	Attachment 5	0
- 4	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	0
51				

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operati	ons & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58			Attachment 5	0
	Less Actual PBOP Expense Adjustment			
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
09	Subtotal - Accounts 520 and 550.1 - Transmission Related			U
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
				¥
Deprec	ation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

haded ce	lls are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
eturn \ Ca	apitalization Calculations			
L	.ong-Term Debt			
86	Account 221 Bonds		Attachment 14	0
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	0
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	0
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	0
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	0
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	0
L	ong Term Debt Cost			
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	0
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	0
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	0
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	0
F	Preferred Stock and Dividend			
104	Account 204 Preferred Stock Issued		Attachment 14	0
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	0
111	Preferred Dividend		Attachment 14 (Enter positive)	0
c	Common Stock			
112	Proprietary Capital		Attachment 14	0
113	Less: Total Preferred Stock		(Line 110)	0
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	0
115	Less: Account 219		Attachment 14	0
116	Total Common Stock		Sum Lines 112 through 115	0

18       Preferred Stock       (Line 110 / Lines 90 + 110 + 116))         19       Common percent       Common Stock       (Notes Q & R)       (Line 110 / Lines 90 + 110 + 116))         20       Debt Cost       Long Term Debt Cost = Long Term Debt Cost / Preferred Stock cost = Preferred Stock cost = Preferred Stock cost =       (Line 103 / Line 96)         21       Preferred Cost       Total Preferred Stock ( Common Stock       (Line 111 / Line 10)         22       Common Cost       Total Preferred Stock ( Common Stock       (Line 111 / Line 10)         23       Weighted Cost of Debt       Total Long Term Debt (WCLTD)       (Line 117 * Line 120)         24       Weighted Cost of Preferred       Preferred Stock ( Common Stock       (Line 118 * Line 121)         25       Weighted Cost of Preferred       Preferred Stock ( Cline 118 * Line 121)       (Line 52 * Line 120)         25       Reade of Return on Rate Base (ROR)       (Sium Lines 123 to 125)       (Line 52 * Line 126)         26       Stile Income Tax Rate of Composite 9       (percent of federal income tax deductible for state purposes)       Per state acode         31       T       T       T = 1 - (((1 - SIT) * (1 - FIT) / (1 - SIT * FIT * p)) =       Per state acode         32       T / (1 - 1)       T       T = 1 - (((1 - SIT) * (1 - FIT) / (1 - SIT * FIT * p)) =       Per state acode		Reference (FERC Form 1 reference, attachment, or instruction)	Notes		ells are inputs	ded ce
119       Common percent       Common Stock       (Notes Q & R)       (Line 116 / (Lines 90 + 110 + 116))         120       Debt Cost       Long Term Debt Cost = Long Term Debt Cost = Preferred Stock cost = Common Stock       (Line 103 / Line 96)         121       Preferred Cost       Common Stock       (Note H)       Fixed         122       Common Cost       Common Stock       (Note H)       Fixed         123       Weighted Cost of Debt       Total Long Term Debt (WCLTD)       (Line 117 * Line 120)         124       Weighted Cost of Oreformad       Common Stock       (Une 118 * Line 121)         125       Total Long Term Debt (WCLTD)       (Line 113 * Line 121)         126       Rate of Return on Rate Base (ROR)       Common Stock       (Une 119 * Line 122)         127       Income Tax Rates FIT = Federal Income Tax Rate STIT = State Income Tax Rate       (Note G) (Note G)       Attachment 5         125       T ( 1 - T)       T = 1 - (((1 - SIT) * (1 - FIT) / (1 - SIT * FIT * p)) =       Per state tax code         136       Amontized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Tans Grossed Up       ITC Adjustment x 1 / (1-T)       Attachment 5 Line 133 * (1 / (1 - Line 131))       Line 132 * Line 122 / Line 123 / Line 1	0.00	(Line 90 / (Lines 90 + 110 +116))	(Notes Q & R)	Total Long Term Debt	Debt percent	- 117
119       Common percent       Common Stock       (Notes Q & R)       (Line 116 / (Lines 90 + 110 + 116))         120       Debt Cost       Long Term Debt Cost = Long Term Debt Cost = Preferred Stock cost = Preferred Stock cost = Preferred Stock cost = Preferred Stock cost =       (Line 103 / Line 96)         121       Preferred Cost       (Line 107 / Line 96)         122       Common Cost       (Line 117 / Line 10)         123       Weighted Cost of Debt       Total Long Term Debt (WCLTD)       (Line 117 / Line 120)         124       Weighted Cost of Orefored       Preferred Stock cost =       (Line 117 / Line 120)         124       Weighted Cost of Orefored       Preferred Stock common       (Line 118 / Line 121)         125       Common Stock       (Note H)       Fixed         126       Rate of Return on Rate Base (ROR)       (Line 113 / Line 120)       (Line 113 / Line 121)         127       Income Tax Rates FT = Federal Income Tax Rate S       (Note G) (Note G)       Attachment 5         127       Income Tax Rates FT = Federal Income Tax Rate S       (Percent of federal income tax deductible for state purposes)       Per state tax code         130       T (T, T)       T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =       Attachment 5       Per state tax code         131       T (C Adjust.Allocated to Tans Grossed Up <t< td=""><td>0.00%</td><td>(Line 110 / (Lines 90 + 110 +116))</td><td></td><td>Preferred Stock</td><td>Preferred percent</td><td>118</td></t<>	0.00%	(Line 110 / (Lines 90 + 110 +116))		Preferred Stock	Preferred percent	118
$ \begin{array}{c c c c c c } & Long Term Debt Cost / \\ Net Proceeds Long Term Debt Cost / \\ Net Proceeds Long Term Debt Cost / \\ Preferred Stock cost = \\ Preferred Dividends / \\ Common Cost & (Line 111 / Line 10) \\ Common Stock & (Note H) & Fixed \\ \hline \\ $	0.00		(Notes Q & R)	Common Stock		9
Preferred Stock cost =       Preferred Stock (Note =         Preferred Stock       (Line 111 / Line 110)         Common Cost       Common Stock       (Note H)         Preferred Stock       (Line 117 * Line 120)         Veighted Cost of Debt       Total Long Term Debt (WCLTD)       (Line 117 * Line 120)         Veighted Cost of Oreferred       Preferred Stock       (Line 118 * Line 121)         Veighted Cost of Common       Common Stock       (Line 118 * Line 122)         Rate of Return on Rate Base (ROR)       Common Stock       (Line 118 * Line 122)         Income Tax Rates       (Sum Lines 123 to 125)       (Sum Lines 123 to 125)         Positio Income Tax Rates       (Note G)       Attachment 5         SIT = State Income Tax Rate or Composite       (percent of federal income tax deductible for state purposes)       Per state tax code         31       T       T       T = 1 - {{((1 - SIT) * (1 - FIT) / (1 - SIT * FIT * p)} =       Per state tax code         33       Amotized Investment Tax Credit - Transmission Related       ITC Adjustment x 1 / (1-T)       Attachment 5         34       Income Tax Component =       (T/1-T) * Investment Return * (1-(WCLTD/ROR)) =       (Line 132 * Line 127 * (1 - (Line 123 / Line 126))]         35       Income Tax Component =       (T/1-T) * Investment Return * (1-(WCLTD/ROR)) =       Attachment 15	0.00	(Line 103 / Line 96)	n Deht	Long Term Debt Cost /	Debt Cost	20
22       Common Cost       Common Stock       (Note H)       Fixed         23       Weighted Cost of Debt       Total Long Term Debt (WCLTD)       (Line 117 * Line 120)         24       Weighted Cost of Preferred       Preferred Stock       (Line 117 * Line 120)         24       Weighted Cost of Common       Common Stock       (Line 117 * Line 120)         26       Rate of Return on Rate Base ( ROR )       (Sum Lines 123 to 125)         27       Investment Return = Rate Base * Rate of Return       (Line 52 * Line 126)         28       FIT = Federal Income Tax Rates       (Note G)         29       SIT = State Income Tax Rate or Composite       (Percent of federal income tax deductible for state purposes)         29       FIT = Federal Income Tax Credit - Transmission Related       T = 1 - {[(1 - SIT) * (1 - FIT] / (1 - SIT * FIT * p)] =         31       T / (-T)       T = 1 - {[(1 - SIT) * (1 - FIT] / (1 - SIT * FIT * p)] =       Per state tax code         32       T / (1-T)       T = 1 - {[(1 - SIT) * (1 - FIT] / (1 - SIT * FIT * p)] =       Line 133 * (1 / (1 - Line 131))         35       Income Tax Component = (T/1-T) * Investment Return * (1-{WCLTD/ROR})) =       [Line 132 * Line 127 * (1 - (Line 123 / Line 126))]         35       Income Tax Coregot up of cleint ADIT Amortization       (T/1-T) * Investment Return * (1-{WCLTD/ROR})) =       [Line 132 * Line 127 * (1 - (Lin	0.007			Preferred Stock cost =		
Weighted Cost of Debt       Total Long Term Debt (WCLTD)       (Line 117 * Line 120)         Weighted Cost of Preferred       Preferred Stock       (Line 118 * Line 121)         Weighted Cost of Common       Common Stock       (Line 119 * Line 122)         Rate of Return on Rate Base ( ROR )       (Sum Lines 123 to 125)         Income Tax Rates       (Line 52 * Line 126)         Income Tax Rates       (Note G)         Positie Income Tax Rate or Composite       (Note G)         P       (percent of federal income tax deductible for state purposes)         T       T = 1 - {{((1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =         T/ (1-T)       T = Amortized Investment Tax Credit - Transmission Related         TrC Adjust Allocated to Trans Grossed Up       ITC Adjustment x 1 / (1-T)         Income Tax Component =       (T/1-T) * Investment Return * (1-(WCLTD/ROR)) =         Income Tax Component =       (T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	0.00%	(Line 111 / Line 110)		Total Preferred Stock	Preferred Cost	21
Weighted Cost of Preferred       Preferred Stock       (Line 118 * Line 121)         Weighted Cost of Preferred       Common Stock       (Line 119 * Line 122)         Rate of Return on Rate Base ( ROR )       (Sum Lines 123 to 125)         Investment Return = Rate Base * Rate of Return       (Line 52 * Line 126)         positic Income Tax States       (Note G)         Rift = Federal Income Tax Rates       (Note G)         SIT = State Income Tax Rate or Composite       (percent of federal income tax deductible for state purposes)         P       T         T       T = 1 - {[(1 - SIT) * (1 - FIT]] / (1 - SIT * FIT * p)} =         ITC Adjust. Allocated to Trans Grossed Up       ITC Adjust. Allocated to Trans Grossed Up         Income Tax Component =       (T/1-T) * Investment Return * (1-{WCLTD/ROR})) =       Line 132 * Line 127 * (1 - (Line 123 / Line 126))]         Attachment 18       Attachment 18       Attachment 18	0.009	Fixed	(Note H)	Common Stock	Common Cost	22
Weighted Cost of Common       Common Stock       (Line 119 * Line 122)         Rate of Return on Rate Base * Rate of Return       (Sum Lines 123 to 125)         Investment Return = Rate Base * Rate of Return       (Line 52 * Line 126)         posite Income Taxes       (Note G)         8       FIT = Federal Income Tax Rates         9       SIT = State Income Tax Rate or Composite         10       p         11       T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =         11       T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =         11       T / (1-T)         11       T = Adjustment         13       Amortized Investment Tax Credit - Transmission Related         11       TC Adjust. Allocated to Trans Grossed Up         11       TC Adjust. Allocated to Trans Grossed Up         15       Income Tax Component =         55       Excess or Deficient ADIT Amortization	0.00	(Line 117 * Line 120)	/CLTD)	Total Long Term Debt (WCLTD)	Weighted Cost of Debt	23
Rate of Return on Rate Base (ROR)       (Sum Lines 123 to 125)         Investment Return = Rate Base * Rate of Return       (Line 52 * Line 126)         posite Income Taxes       (Line 52 * Line 126)         Income Tax Rates       (Note G)         PSIT = State Income Tax Rate or Composite       (Note G)         P       (percent of federal income tax deductible for state purposes)         P       T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =         ITC Adjustment       Attachment 5         ITC Adjust Allocated to Trans Grossed Up       ITC Adjustment x 1 / (1-T)         Income Tax Component =       (T/1-T) * Investment Return * (1-{WCLTD/ROR})) =         ILine 132 * Line 127 * (1 - Line 123 / Line 126))]       Attachment 1B	0.009	(Line 118 * Line 121)		Preferred Stock	Weighted Cost of Preferred	24
Investment Return = Rate Base * Rate of Return       (Line 52 * Line 126)         posite Income Tax Rates       (Line 52 * Line 126)         Income Tax Rates       (Note G)         SIT = Federal Income Tax Rate       (Note G)         Op Site Income Tax Rates       (Note G)         Income Tax Rate or Composite       (percent of federal income tax deductible for state purposes)       Per state tax code         Income Tax Rates       (percent of federal income tax deductible for state purposes)       Per state tax code         Income Tax Rates       (percent of federal income tax deductible for state purposes)       Per state tax code         Income Tax Cation       It = 1 - {[[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)] =       Attachment 5         Income Tax Component =       (T/ Adjustment x 1 / (1-T)       Attachment 5         Income Tax Component =       (T/1-T) * Investment Return * (1-(WCLTD/ROR)) =       [Line 132 * Line 127 * (1 - (Line 123 / Line 126))]         Attachment 1B       Attachment 1B       Attachment 1B	0.009	(Line 119 * Line 122)		Common Stock	Weighted Cost of Common	25
posite Income Taxes         Income Tax Rates         28       FIT = Federal Income Tax Rate or Composite         29       SIT = State Income Tax Rate or Composite         30       p         31       T         32       T / (1-T)         ITC Adjustment         33       Amortized Investment Tax Credit - Transmission Related         34       ITC Adjust. Allocated to Trans Grossed Up         ITC Adjust. Allocated to Trans Grossed Up       ITC Adjustment x 1 / (1-T)         35       Income Tax Component =         55       Excess or Deficient ADIT Amortization	0.00009	(Sum Lines 123 to 125)			Rate of Return on Rate Base ( ROR )	.6
Income Tax Rates       (Note G)         28       FIT = Federal Income Tax Rate       (Note G)         29       SIT = State Income Tax Rate or Composite       (Note G)         30       p       (percent of federal income tax deductible for state purposes)       Per state tax code         31       T       T = 1 - {[(1 - SIT)* (1 - FIT)] / (1 - SIT * FIT * p)} =       Per state tax code         32       T / (1-T)       Transmission Related       Attachment 5         34       ITC Adjustment       Attachment 7ax Credit - Transmission Related       Attachment 5         34       ITC Adjust. Allocated to Trans Grossed Up       ITC Adjustment x 1 / (1-T)       Line 133* (1 / (1 - Line 131))         35       Income Tax Component =       (T/1-T)* Investment Return * (1-(WCLTD/ROR)) =       [Line 132 * Line 127 * (1- (Line 123 / Line 126))]         4       Excess or Deficient ADIT Amortization       (T1-T) * Investment Return * (1-(WCLTD/ROR)) =       [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0	(Line 52 * Line 126)			Investment Return = Rate Base * Rate of Return	27
28       FIT = Federal Income Tax Rate       (Note G) (Note G)       Attachment 5         29       SIT = State Income Tax Rate or Composite       (percent of federal income tax deductible for state purposes)       Attachment 5         30       p       (percent of federal income tax deductible for state purposes)       Per state tax code         31       T       T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)] =       Per state tax code         32       T / (1-T)       T       Amortized Investment Tax Credit - Transmission Related       Attachment 5         33       Amortized Investment Tax Credit - Transmission Related       ITC Adjustment x 1 / (1-T)       Attachment 5         34       Income Tax Component =       (T/1-T) * Investment Return * (1-(WCLTD/ROR)) =       [Line 132 * Line 127 * (1 - (Line 123 / Line 126))]         35       Excess or Deficient ADIT Amortization       (T/1-T) * Investment Return * (1-(WCLTD/ROR)) =       [Line 132 * Line 127 * (1 - (Line 123 / Line 126))]					e Income Taxes	posit
29       SIT = State Income Tax Rate or Composite       (Note G)       Attachment 5         30       p       (percent of federal income tax deductible for state purposes)       Per state tax code         31       T       T = 1 - {[[(1 - SIT)*(1 - FIT)]/(1 - SIT*FIT*p]} =       Per state tax code         32       T / (1-T)       T = 1 - {[[(1 - SIT)*(1 - FIT)]/(1 - SIT*FIT*p]} =       Attachment 5         Amortized Investment Tax Credit - Transmission Related         34       Amortized Investment Tax Credit - Transmission Related       Attachment x 1 / (1-T)         35       Income Tax Component =       (T/1-T)* Investment Return * (1-(WCLTD/ROR)) =       [Line 132 * Line 127 * (1 - (Line 123 / Line 126))]         4       Excess or Deficient ADIT Amortization       (T/1-T)* Investment Return * (1-(WCLTD/ROR)) =       [Line 132 * Line 127 * (1 - (Line 123 / Line 126))]	0.009		(Note C)			
p       (percent of federal income tax deductible for state purposes)       Per state tax code         1       T       T = 1 - {[[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT*p]} =       Per state tax code         12       T / (1-T)       T = 1 - {[[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT*p]} =       Per state tax code         ITC Adjustment         13       Amortized Investment Tax Credit - Transmission Related       Attachment 5         14       ITC Adjust. Allocated to Trans Grossed Up       ITC Adjustment x 1 / (1-T)       Line 133*(1 / (1 - Line 131))         15       Income Tax Component =       (T/1-T)* Investment Return * (1-{WCLTD/ROR})) =       [Line 132 * Line 127 * (1 - (Line 123 / Line 126))]         5b       Excess or Deficient ADIT Amortization       (T/1-T)* Investment Return * (1-{WCLTD/ROR})) =       [Line 132 * Line 127 * (1 - (Line 123 / Line 126))]	0.009	Attachment 5				
31       T       T = 1 - {[[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT*p)] = 1         32       T / (1-T)       T = 1 - {[[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT*p)] = 1         33       Amortized Investment Tax Credit - Transmission Related       Attachment 5         34       ITC Adjust. Allocated to Trans Grossed Up       ITC Adjustment x 1 / (1-T)         35       Income Tax Component = (T/1-T)* Investment Return * (1-(WCLTD/ROR)) = (Line 132 * Line 127 * (1 - (Line 123 / Line 126))]         45       Excess or Deficient ADIT Amortization	0.00			(percent of federal income tax de	•	
32       T / (1-T)       ITC Adjustment         33       Amortized Investment Tax Credit - Transmission Related         34       ITC Adjust. Allocated to Trans Grossed Up         35       Income Tax Component = Excess or Deficient ADIT Amortization	0.000					
3       Amortized Investment Tax Credit - Transmission Related       Attachment 5         4       ITC Adjust. Allocated to Trans Grossed Up       ITC Adjustment x 1 / (1-T)         5       Income Tax Component = Excess or Deficient ADIT Amortization       (T/1-T) * Investment Return * (1-{WCLTD/ROR}) = Excess or Deficient ADIT Amortization       [Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	0.000					
ITC Adjust. Allocated to Trans Grossed Up     ITC Adjustment x 1 / (1-T)     Line 133 * (1 / (1 - Line 131))       Income Tax Component = b     (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = Excess or Deficient ADIT Amortization     [Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B						
5b Excess or Deficient ADIT Amortization Attachment 1B			<b>[</b> )	ITC Adjustment x 1 / (1-T)		
	C		urn * (1-(WCLTD/ROR)) =	(T/1-T) * Investment Return * (1-(		
5c Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) Line 135b * 1 / (1-T)	( (	Attachment 1B Line 135b * 1 / (1-T)	IT Amortization Adjustment * 1 / (1-T)	Excess or Deficient ADIT Amor	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	5b 5c
36 Total Income Taxes (Line 135 + Line 135c)	0	(Line 104 + Line 105 + Line 105 -)			Total Income Touce	

Shaded o	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenue	Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	0
138	Total Adjustment to Rate Base		(Line 51)	0
139	Rate Base		(Line 52)	0
140	Total Transmission O&M		(Line 75)	0
141	Total Transmission Depreciation & Amortization		(Line 83)	ů 0
142	Taxes Other than Income		Line 85)	0
143	Investment Return		(Line 127)	0
144	Income Taxes		(Line 136)	0
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities		(Line 146 - Line 147)	0
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement		(Line 145)	0
151	Adjusted Gross Revenue Requirement		(Line 149 <sup>*</sup> Line 150)	0
	Revenue Credits			
152	Revenue Credits		Attachment 3	0
153	Net Revenue Requirement		(Line 151 - Line 152)	0
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	0
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161 162	Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		(Line 159 + Line 160) (Line 17 - Line 25 + Line 34)	0
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%
165	Net Revenue Requirement		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	ő
167	Transmission Incentive Credit		Attachment 7	0
168	Interest on Network Upgrade Facilities		Attachment 5	0
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	5,732,078
170	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168 + 169)	0
	Network Service Rate			
171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
172	Rate (\$/MW-year)		(Line 170 / 171)	0
173	Network Service Rate (\$/MW-year)		(Line 172)	0

shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Notes	Reference (FERCE) of the reference, attachment, of instruction)	

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

B Includes Transmission portion only.

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

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.

G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.

H No change in ROE will be made absent a filing at FERC.

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

- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.

K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2,

- shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.

R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.

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

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

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

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

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

# Calculated from historical data-no true-up

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

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$0
4	Total Revenue Credits	Line 2 + Line 3	\$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$5,732,078
8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$0
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	0
	Rates:		
10	Transmission Rate (\$/kW-year)	Line 8 / Line 9 / 1000	\$0.000000
11	Transmission Rate (\$/kW-month)	Line 10 / 12 months	\$0.000000
12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 10 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days (\$/kW)	Line 12 / 5 days	\$0.000000
14	Off-Peak Days (\$/kW)	Line 12 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
15	On-Peak Hours (\$/MWh)	Line 13 / 16 hours * 1000	\$0.00
16	Off-Peak Hours (\$/MWh)	Line 14 / 24 hours * 1000	\$0.00
.0			<b>\$0.00</b>

#### 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	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				A	ttachment 1a input>	0

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

#### Schedule ADIT-190

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

### Instructions for Account 190:

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

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

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

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

#### PacifiCorp

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

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

#### Instructions for Account 281:

Instructions for Account 291: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

#### PacifiCorp

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

# Schedule ADIT-282

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

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

### PacifiCorp

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

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

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, 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 & B are included in Column F 4. ADIT items related to Iabor and not in Columns C & B are included in Column F

5. Deferred income taxes are 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

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

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

#### Schedule ADIT-190

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

#### Instructions for Account 190:

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

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

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

#### PacifiCorp

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

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

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

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

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

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

#### PacifiCorp

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

### Schedule ADIT-282

В	С	D	E	F	G
Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	Justification
1	Related	Related	Related	Related	Justification
0	0	0	0	0	
0	0	0	0	0	
	B Total		Total Dist Or Other Transmission	Total Dist Or Other Transmission Plant	Total Dist Or Other Transmission Plant Labor

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

#### PacifiCorp

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

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

### Instructions for Account 283:

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

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

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

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

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

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

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Defici	ent Accumulated Defer	red Income Tax
		Pre-	Post-	-		
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
coum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
courn. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
ccum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)
ccum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
ther Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
tal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
ross-Up				(533,294,193)	(429,272,131)	(104,022,062)
Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)
TABLE 2: Summary of (Excess) / Deficient Accumulated Defe	red Income Tax by Function and Protected/Non-Protected Class	ification				

A 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.
 Vero-Protected Excess Deferred income Tax is being amortized over a Twe-part priori.

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

TABLE 3: Annuil Tracking of (Excess) Deficient Accumulated Deferred Income Tax FREN Transmission Alcubacking Excess Deferred Income Tax FREN Transmission Alcubacking Excess Deferred Income Tax FREN Transmission Alcubacking (Excess Deferred Income T														TABLE 4: INFORMATION ONLY								
	PERCTransmission Allocable Excess Deferred Income Tax Portugate Excess Deferred Income Tax Portugate Excess Income Tax Deferred Allocable Excess Income Tax Unamortized Unamortized											at a start	**Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC									
		ning Transmission									(Excess) / Deficient ADIT			Unamortized		Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.						
	Remain				Remaining		neral	Remaining	Intar	igible	Remaining			Annual	(Excess) / Deficient ADIT							
	Regulat	ory	(344,47		Regulatory		96,735)	Regulatory	(1,39		Regulatory		19,915)	Amortization		Average					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 / (Liabilit
12/31/201	8															D						
12/31/201	9	_														E						
12/31/202	0																					
12/31/202	1																					
12/31/202	2																					
12/31/202 12/31/202	3																					_
12/31/202	4																					_
12/31/202	5																					_
12/31/202 12/31/202	16																-					-
12/31/202	7				_												_					
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12/31/206	2																-			_		
12/31/206	13																					
12/31/206	14																					
12/31/206	15																					
12/31/206	6																					
12/31/206	17																					
12/31/206																						

 Total
 Protected
 Non-Protected

 (408.888.820)
 A
 (551.668.905)
 B
 (57.219.915)

 (1226.864.514)
 (985.021.838)
 (281.842.676)
 (281.842.676)

 (1,553.787.534)
 (1,316.688.743)
 (31.662.591)

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

# 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 Deferred Income Tax by Account and Protected/Non-Protected Classification

(Excess) / Deficient Accumulated Deferred In	Accumulated Deferred Income Tax Asset / (Liability) (Excess) / Deficient Accumulated Deferred			
	Post-	Pre-		
Total Protected No	Tax Rate Change Total	Tax Rate Change Tax	FERC Acct.	
			190	
			281	
			282	
			283	
			182	
			254	
			254	
			254	

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	/	A 8	s C
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 (access) / deficient ADIT C [Statement of the amortization period for non-protected (access) / deficient ADIT

							TABLE 3: Annual Tra	cking of (Excess) /	Deficient Accumulate	d Deferred Income Tax	¢								TABLEA	INFORMATION ONL	/	
FERC Transmission Allocable Excess Deferred Income Tax Formula Rate Inputs												IABLE 4:	INFORMATION ONL	r 	and a state of the solution of							
				Protected (Excess) / Deficient ADIT (RSGM) Non-Protected Unamortized				FR6C Transmission Allocade Eccess Olderers discover Pax Freedom Pax Freedom Pax Producted Constraints and Participation Allocade Eccess Olderers discover Pax Producted Constraints and Participation Partilitation Participation Participation Participation								recorded in either						
		Remaining	Trans	mission	Remaining	Ge	neral	Remaining	Inta	Intangible Remaining (Excess) / Deficient ADIT Annual (Excess) / Deficient ADIT FERC Account 182.3 or 254, and the ADIT is recorded in					Annual (Excess) / Deficient ADIT	ing (Excess) / Deficient ADIT Annual (Excess) / Deficient ADIT			DIT is recorded in eit			
		Regulatory	[Initial	Balance)	Regulatory		Balance]	Regulatory	[Initial ]	Balance	Regulatory		Balance	Amortization		Average ATT 1B - ADIT		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**	Asset / (Liability)	Asset / (Liability)**
<u><u></u><u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u></u></u>																						
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49.																						
50.																						
51.																						

### Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		Allocated
Othe	r Taxes	Col (L)	Allocator	Amount
			Net Dient	
	Plant Related		Net Plant Allocator	
			Allocator	<u> </u>
1	Total Plant Related	0	0.0000%	0
		0	0.000070	Ŭ
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
			Net Plant	
	Other Included		Allocator	
3	Total Other Included	0	0.0000%	0
5		0	0.000070	Ŭ
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		0
•			=	
	Currently Excluded			
5	Subtotal Excluded Taxes	0	-	
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
	Total Other Taxes			
7	114.14c			
_				
8	Difference (Line 6 - Line 7)	0		
	Criteria for Allocation:			

A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.

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

### Attachment 3 - Revenue Credit Worksheet

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

0

Common pole location fixed annual revenue credit **Distribution Underbuild - Transmission related** 

### 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 171 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates. **Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is
- shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

	Return and Taxes with 100 Basis Point increase in ROE
•	400 Desis Deintin unsers in DOE and Inserve Terres

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

A B 100 Basis Point increase in ROE Appendix A input: Line 127 + Line 137 from below

0 1.00%

(Notes Q & R) (Line 90 / (Lines 90 + 110 +116	6)) 0.00
(Line 110 / (Lines 90 + 110 +11	(16)) 0.00
(Notes Q & R) (Line 116 / (Lines 90 + 110 +11	16)) 0.00
Debt (Line 103 / Line 96)	0.00
(Line 111 / Line 110)	0.00
(Note H) Fixed plus 100 basis points	1.00
(Line 117 * Line 120)	0.00
(Line 118 * Line 121)	0.00
(Line 119 * Line 122)	0.00
(Sum Lines 123 to 125)	0.00
(Line 52 * Line 126)	
-	(Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			0.00%
129	SIT = State Income Tax Rate or Compos	site		0.00%
130	p = percent of federal income tax deduct	ible for state purposes	Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%
132	CIT = T / (1-T)			0.00%
133	1 / (1-T)			100.00%
	ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5	0
135	ITC Adjust. Allocated to Trans Gros	sed Up	(Line 134 * (1 / (1 - Line 131)	0
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		0

136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		0
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	0
137	Total Income Taxes			0



Plant in Se	ervice Worksheet					
Attachm <u>en</u>	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				
2	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
		Monthly Balances				
	June					
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
13	December	204.58g				
15 14	Transmission Plant In Service		(Note M)		0	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	204.75b				
16	January	Monthly Balances				
	February	Monthly Balances				
18	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
22	July	Monthly Balances				
	August	Monthly Balances				
23	August					
24	September October	Monthly Balances				
		Monthly Balances				
	November	Monthly Balances				
	December	204.75g				
28	Distribution Plant In Service				0	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December	204.5b				
30	December	204.5g				
19 31	Intangible Plant In Service		(Note N)		0	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
	December	204.99b				
33	December	204.99g				
18 34	General Plant In Service		(Note N)		0	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
	December	204.46b				
36	January	Monthly Balances				
37	February	Monthly Balances				
38	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
-13	September	Monthly Balances				
	October	Monthly Balances				
		Monthly Balances Monthly Balances				
	November	Monuniy Balances				
47	December Production Plant In Service	204.46g			0	4
48	Production Plant In Service				0	
	Firstle Direct Oald	001100				
49	Electric Plant Sold	204.102g			0	
0 50	Tatal Diant in Service	(aum lines 14 00 01 04 40 0 10)	(Nate M)		^	
0 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input



	ated Depreciation Worksheet					
	ated Depreciation worksheet at A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51	December	Prior year 219.25c				
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
	December	219.25c	(A1-4- AA)		· · · · ·	Annual to Alberta
25 64	Transmission Accumulated Depreciation		(Note M)		0	Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65	December	Prior year 219.26c		i cai	Dalance	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
76	November	Monthly Balances				
	December	219.26c				
78	Distribution Accumulated Depreciation				0	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 200.21c				
	December	200.21c				
8 81	Accumulated Intangible Depreciation		(Note N)		0	Appendix A input
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
82		Prior year 219.28c				
83	December Accumulated General Depreciation	219.28c	(Nate NI)			Annondiy Alinnut
∠o 84	Accumulated General Depreciation		(Note N)		0	Appendix A input
	Calculation of Broduction Accumulated Depresiation	Source		Year	Balance	
95	Calculation of Production Accumulated Depreciation December	Source Prior year 219.20 through 219.24		rear	Balance	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
	December	219.20 through 219.24				
	Production Accumulated Depreciation				0	1
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0	Appendix A input
						· ·
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0	

#### PacifiCorp Attachment 5 - Cost Support

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	
39	Current Year         227.16c         0           (Note N)         Appendix A input         0	
Construction Materials & Supplies	Prior Year 227.5c 0	
42	Current Year         227.5c         0           (Note N)         Appendix A input         0	
Transmission Materials & Supplies	Prior Year 227.8c 0	
45	Current Year         227.8c         0           (Note N)         Appendix A input         0	

#### ITC Adjustment

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

#### Transmission / Non-transmission Cost Support

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

### Adjustments to A & G Expense

Append	tix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total Details
F	xcluded Membership Dues Expense			
-				
				0
63	Total	(Note C)	Appendix A Input	0
F	BOP			
	Authorized filed PBOP expense		Annual Update Informational Filing	0
	Actual PBOP expense		Attachment 17 total	0
58	Actual PBOP Expense Adjustment		Appendix A Input	0 Authorized Filled Expense minus Actual Expense
F	roperty Insurance			
1	Property Insurance Account 924		320.185b	0
70		(Note F)	Appendix A Input	0

#### Regulatory Expense Related to Transmission Cost Support

		Transmission Form No. 1 Related Non-transmission
	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount Appendix A input Related Details
Dire	ctly Assigned A&G	
Specific T	ansmission related Regulatory Expenses	
	Federal Energy Regulatory Commission:	
67	Total sum	0 0

#### PacifiCorp Attachment 5 - Cost Support

#### Safety Related Advertising Cost Support

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

#### Education and Out Reach Cost Support

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

#### Multistate worksheet

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Details
Income Tax Rates 129 SIT = State Income Tax Rate or Composite	(Note G)	0.00%	Enter Average State Income Tax Rate
	( -)		5

### Adjustments to Transmission O&M

		Transmission Related
Appendi	( A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Appendix A Total Plus adjustments input Details
53	Transmission O&M 321.112b	0 0 0
	Adjustment for Ancillary Services Accounts 561-561.5       321.84b         (561) Load Dispatch-Reliability       321.85b         (561.1) Load Dispatch-Monitor and Operate Transmission System       321.85b         (561.2) Load Dispatch-Monitor and Operate Transmission System       321.81b         (561.3) Load Dispatch-Monitor and Dispatch Services       321.81b         (561.4) Scheduling, System Control and Dispatch Services       321.81b         (561.5) Reliability, Planning and Standards Development       321.81b	
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	0 0 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565 321.96b	0 0 0

Facility Credits under Section 30.9 of the OATT	
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	0 Appendix A Input
168 Interest on Network Upgrade Facilities	0 Appendix A Input
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Interest on Deposits	
Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposits	15,153,246
Imputed Interest income Attachment 18 Enter Negative	(9,421,169)
169 Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	5,732,078 Appendix A Input

#### Other adjustments to rate base

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

#### PacifiCorp Attachment 5 - Cost Support

Depreci	ation Expense			
Appendi	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tr	ansmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	0
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
	eneral Plant			
G				
	Depreciation expense (403)	(Note H)	336.10b	0
	Amortization of limited term electric plant (404)	(Note H)	336.10d	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
In	angible plant			
		(Note H)	336.1d	
	Amortization of limited term electric plant (404)			0
1	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	0 Appendix A Input

#### Less Regulatory Asset Amortizations Account 930.2

Appendix a	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount		
			0	
			0	
	7.4-1			
61	Total	sum	0 Appendix A Input	

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

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

Worksheet Step Month 1 April

#### TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) S - Rev Reg based on Year 1 data Mus Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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

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

	Plant In Service		I		CWIP	1	
(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Tota
ighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
13	-		-			-	
12	-		-			-	
11							
10							
9							
8							
7	-		-	-			
6							
5							
4							
3			-		1 .		
2			-				
1							

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

Year Year 2

Action

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula \$ -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	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 nun Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data  S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

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

Estimated Depreciati	on for Attachment 7	
Jan	11.5	
Feb	10.5	
Mar	9.5	
Apr	8.5	
May	7.5	
Jun	6.5	
Jul	5.5	
Aug	4.5	
Sep	3.5	
Oct	2.5	
Nov	1.5	
Dec	0.5	

\$ - Schedule 1 Reconciliation

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

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

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

 $\begin{array}{c} 15\\ 16\\ 17\\ 18\\ 20\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 28\\ 30\\ 31\\ 32\\ 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 49\\ 50\\ 51\\ 25\\ 3\\ 54\\ 55\\ 56\\ \end{array}$ 

(Energy Gateway only) (Energy Gateway Segment B-H) (Energy Gateway Segment B-H)
8 Useful life of the project Life 58.00 58.00 58.00
"Yes" if the customer has paid a lumpsum
payment in the amount of the investment on
9 line 29, Otherwise "No" CIAC (Yes or No) No No
10 Input the allowed increase in ROE Increased ROE (basis points) 0 0 0
From line 3 above if "No" on line 13 and from
11 line 7 above if "Yes" on line 13 0% ROE 0.0000% 0.0000% 0.0000% 0.0000%
12 Line 14 plus (line 5 times line 13)/100 FCR for This Project 0.0000% 0.0000% 0.0000% 0.0000%
13 13 Month Net Plant or CWIP Balance Investment
14 Actual or estimated depreciation expense Annual Depreciation Expense

		13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant						Transmission Incentive Credit
	Invest Yr	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive										
W 0 % ROE	2010	-	-	-					-	-	-			s -	-	s -	· · · · · · · · · · · · · · · · · · ·
W Increased ROE	2010	-				-	-	-			-			s -	s -	•	s -
W 0 % ROE	2011	-				-	-	-			-		-	s -	-	s -	-
W Increased ROE	2011	-	-			-					-		-	s -	s -	•	s -
W 0 % ROE	2012	-	-			-					-		-	s -		s -	
W Increased ROE	2012	-			-		-	-		-	-			s -	s -	•	s -
W 0 % ROE	2013	-			-		-	-			-			s -		s -	
W Increased ROE	2013	-												s -	s -		s -
W 0 % ROE	2014	-			-		-	-			-			s -		s -	
W Increased ROE	2014	-		-	-	-	-	-	-	-	-		-	s -	s -		s -
W 0 % ROE	2015	-			-		-	-						s -		s -	
W Increased ROE	2015	-		-	-		-		-	-	-			s -	s -		s -
W 0 % ROE	2016	-			-		-	-						s -		\$-	
W Increased ROE	2016	-		-	-		-	-	-	-	-			s -	s -		\$ -
W 0 % ROE	2017	-			-		-	-						s -		\$-	
W Increased ROE	2017	-	-		-		-	-				-		s -	s -		s -
W 0 % ROE	2018	-			-		-	-	-	-	-			s -		s -	
W Increased ROE	2018	-		-		-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$-	
W Increased ROE	2019	-	-	-		-	-	-	-	-	-			\$-	ş -		\$ -
W 0 % ROE	2020	-			-		-	-		-	-			s -		\$ -	
W Increased ROE	2020	-			-		-	-		-	-			s -	s -		s -
W 0 % ROE	2021	-		-	-	-	-	-	-	-	-		-	s -		\$ -	
W Increased ROE	2021	-		-	-	-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2022	-		-	-	-	-	-	-	-	-		-	s -	-	\$ -	
W Increased ROE	2022	-	-		-		-	-		-	-	-		s -	\$ -		\$ -
W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	s -	-	s -	-
W Increased ROE W 0 % ROE	2023	-			-	-	-	-	-	-	-		-	s -	s -		s -
W Increased ROE	2024 2024	-				-	-	-	-	-			-	s -		\$ -	
W 0 % ROE	2024	-				-	-	-	-	-				s -	s -		ə -
W Increased ROE	2025	-			-	-	-	-	-	-			-	s -	s -	ş -	e .
W 0 % ROE	2025					-							-	s -	<b>.</b>	¢ .	¥ -
W Increased ROE	2026													s .	s .	¥ -	s .
W 0 % ROE	2027	-				-	-	-			-		-	s -	÷	s -	÷
W Increased ROE	2027	-				-	-	-			-		-	s -	s -	•	s -
W 0 % ROE	2028	-		-	-		-		-	-	-			s -	-	s -	-
W Increased ROE	2028	-												s -	s -		s -
W 0 % ROE	2029			-	-		-	-	-	-	-			s -		s -	
W Increased ROE	2029	-	-	-	-		-	-	-	-	-	-	-	s -	s -		s -
					-			-			-	-				s -	
					-			-			-				s -		s -

#### PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

	Г	Oregon		Washington	n	California	1	Utah		Wyoming		AZ, CO, MT,	NM	Idaho	1	Company
Row	A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10	350.2       Land Rights         352       Structures and Improvements         353       Station Equipment         354       Towers and Fixtures         356       Poles and Fixtures         356       Overhead Conductors and Devices         357       Underground Conductors and Devices         359       Roads & Trails         Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21 22	389.2       Land Rights         390       Structures and Improvements         391       Office Furniture and Equipment - Furniture         391.2       Office Furniture and Equipment - Resonal Computers         393.3       Office Furniture and Equipment - Equipment         393       Store Equipment         394       Tools, Shop and Garage Equipment         395       Laboratory Equipment         397       Communication Equipment         397.2       Communication Equipment         398       Miscellaneous Equipment         398       Miscellaneous Equipment         398       Miscellaneous Equipment		1.82% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25	302 Franchises and Consents 303 Miscellaneous Intangible Plant 390.1 Leasehold 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. Washington rate for 389.2 on line 11 was added after the last 1 depreciation study.

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

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

- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.

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 7 monthly state general plant composite depreciation rate.

- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life. 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2020 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

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

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.

14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.

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

## PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Part	t III - Network	k Service) - Av	erage of curre	ant year and p	nor two years															Other S	ervice							
Column	е	f1	f2	f3	f4	f5	f6	17	f8	f9	f10	f11		12	f13	f14	f15	f16	f17	f18	f19	f20	f		i1	i2	i3		i5	i					
Customer Class RS / SA																							Total NFO		1	4			1	Total OS					
lan		-		-	-	-	-				-		-					-	-				-		-					-					
eb			-				-		-		-		-			-	-	-		-	-		-							-					
larch			-				-	-	-		-			-		-	-				-		-							-					
pril							-					1.1	-			1.1							-							-					
ay											-		-	1.1	1.1							1.1	-							-					
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	g1	g2	g3	g4	g5	g6	g7	g8	g9								g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g						D	Divisor
lomer S	g1	<u>g2</u>	g3	g4	g5	g6	g7	g8	g9								g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g Total LTP		Total Network & OS	1% growth	Behind- the Meter	Total Network Load	Netw	work + (
tomer ss / SA	g1 -	g2 -	g3 -	g4 -	g5 -	g6 -	g7 -	g8 -	g9 -								g16 -	g17 -	g18 -	g19 -	g20 -	g21 -	g22 -	g23 -	g24 -	g25 -	g26 -	Total LTP		Network	1% growth		Network Load	Netw	work + C
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PacifiC Attachment 9a1 - Lo	
Y	(YYY
	OATT (Det III Network Gradies)

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

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

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

Column											OATT	(Part III - Net	work Service)									
		[	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer																						
Class RS / SA D	Day '	Time																				Total NFO
Jan	-		-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb March					-		-	-			1.1	-					-				-	-
March					-		-	-				-					-				-	-
April					-		-	-				-					-				-	-
May					-				-	-		-		-								-
Jun					-		-	-				-					-				-	-
Jul					-		-	-			1.1	-				1.1					-	-
Aug Sept Oct					-					-		-		-								-
Sept					-		-	-			1.1											-
Oct				-	-		-	-			1.1											-
Nov Dec					1.1	-	-	-	1.1	1.1	1.1	-	-	1.1		1.1		1.1	1.1			-
Total		_	-								-		-			-					-	

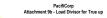
					Other S	ervice		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan			-		-			-
Feb				-	-			-
March				-	-			-
April					-			-
May					-			-
Jun				-	-			-
Jul					-			-
Aug					-			-
Sept				-	-			-
Oct					-			-
Nov			-	-	-			-
Dec				-	-			-
Total			-	-	-	-		-

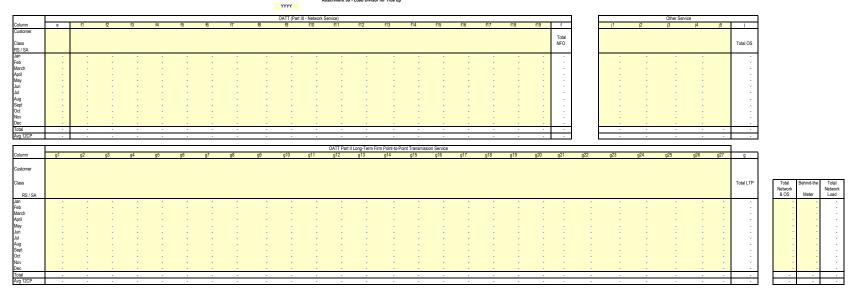
	PacifiCorp											
Attac	hment 9a3	- Load (Two Years Prior)										
	YYY											

Attac	hment 9a3:	- Load	(Two	Years	Prior
	VVV				

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

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





Divisor

Network + OS + LTP

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

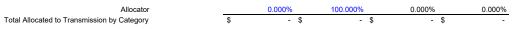
## Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
	0		

#### PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
							-			
	-									
	-									
	-								-	
	-						-		-	
							-			
		Total Prepayments		\$-	\$-	\$-	\$-	\$-	\$-	\$



-

Appendix A input: Total Allocated to Transmission \$

## PacifiCorp Attachment 12 - Plant Held for Future Use

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

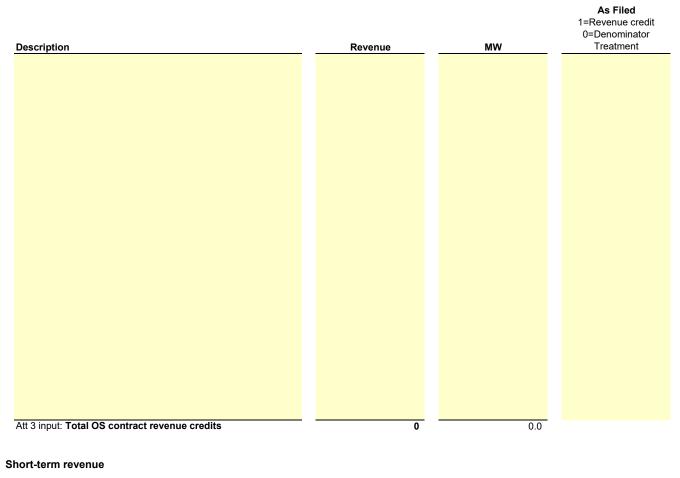
	Prior year	Current year
Attackment Figure Total Transmission		
Attachment 5 input: Total - Transmission	0	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

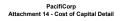
### PacifiCorp Attachment 13 - Revenue Credit Detail

### **Revenue Credit Detail**

## Other Service (OS) contracts



Short-term firm	
PacifiCorp Commercial and Trading (C&T)	
Third parties	
Total short-term firm	0
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	
Third parties	
Total short-term non-firm	0
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	0
Third parties	0
Att. 3 input: Total short term-firm and non-firm revenue	0



					(month end)						Current Yea	r (month end)					
		Appendix A input			, ,								1				
Appendix A Line	Operation to apply to monthly input columns at right	to left on monthly		Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	,	Bonds (221)	Form 1, pg 112, In 18 c,d	December	Sandary	Tebruary	Warch	Арти	iniay	Julie	July	August	September	Octobel	November	December
87	13-month average		Reacquired Bonds (222)	Form 1, pg 112, in 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average		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, In 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average		Unamortized Discount (226)	Form 1, pg 112, In 23 c,d	0	0	0		0	0		0	0	0		0	
92	13-month average		Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	0	0	0		0	0		0	0	0		0	
93	13-month average		Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	0	0	0		0	0		0	0	0		0	
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, In 22 c,d	0	0	0	ő	0			0	0	0		0	, i i i i i i i i i i i i i i i i i i i
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, In 61 c,d	0	0	0		0	0		0	0	0		0	
	-		Interest on Long Term (427) and Associated Companies (430)		0	•	•		•	U U	U U		v	U U		U U	U U
97	12-month sum	0	LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, In 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208)PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, In 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)		Accumulated Other Comprehensive Income (219)	Form 1, pg 112, In 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-		Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0

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

## PacifiCorp Attachment 15 - GSU and Associated Equipment

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

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	
Appendix A input. Total Assets to Exclude	0

## PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued Liability:	Charged to:	Prior year	Current Year				_			
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
							0						
							0						
							0						
							0						
							0						
							0						
							0 0						
							0						
							o						
							0						
Totals	<u></u>				0.0	0.0	0.0	_	0.000	0.000	0.000	0.000	_
					0.0	0.0	0.0		0.000	0.000	5.000	0.000	
								Allocators	100.000%	0.000%	0.000%	0.000%	
								Total (\$ millions)	0.000	0.000	0.000	0.000	0.000
								Appendix A input					-

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

FERC Acct Description Expense

Attachment 5 input: Total PBOP

Notes:

0

PacifiCorp	2
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Attachment 18 - Imputed Interest Income on Cluster Study Deposits

	Prior Year													
	(month end)	Current Year >											Current Year	
Provide the	December	2023 January month end	2023 February	2023 March	2023 April	2023 May	2023 June month end	2023 July month end	2023 August	2023 September	2023 October	2023 November	2023 December	
Description	month end	month end	month end	month end	month end	month end	month end	month end	month end	month end	month end	month end	month end	Total
Application Deposit Adjustments: Items 1, 2, 3 (see note)	33,718,405	35,214,125	34,634,672 -	33,650,560 -	37,532,982 -	56,467,414	56,425,388 -	55,844,604 -	54,495,995	53,929,332 -	50,343,621 -	47,012,392 -	45,898,819 -	
Revised Deposit Balance	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995	53,929,332	50,343,621	47,012,392	45,898,819	
Average Balance ((prior month + current month)/2)		34,466,265	34,924,398	34,142,616	35,591,771	47,000,198	56,446,401	56,134,996	55,170,300	54,212,663	52,136,477	48,678,006	46,455,605	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
Imputed Interest Income - Readiness Deposits		122.569.07	119.779.13	132,708.90	139,221.70	198.972.47	233.102.81	241.441.11	245.859.65	234.661.63	233,307.87	211.117.10	208,240.41	2,320,981.83
		,	,	,	,			,	,	,		,		_,,
Readiness Deposit Adjustments: Items 1, 2, 3 (see note)	106,333,090	111,243,090 -	108,562,690 -	107,363,290 -	125,678,290 -	172,170,490 -	172,545,490 -	171,048,490 -	168,696,490 -	158,130,490 -	143,212,520 -	126,361,520 -	125,456,820	
Revised Deposit Balance	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Average Balance ((prior month + current month)/2)		108,788,090	109,902,890	107,962,990	116,520,790	148,924,390	172,357,990	171,796,990	169,872,490	163,413,490	150,671,505	134,787,020	125,909,170	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
mputed Interest Income - Readiness Deposits		386,872.64	376,930.53	419,641.24	455,785.75	630,462.32	711,774.90	738,912.60	757,015.86	707,341.66	674,246.70	584,572.92	564,396.42	7,007,953.54
Site Control Adjustments: Items 1, 2, 3 (see note)	1,460,000	1,460,000	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Revised Deposit Balance	1,460,000	1,460,000	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Average Balance ((prior month + current month)/2)		1,460,000	1,480,000	1,485,000	1,445,000	1,455,000	1,855,000	2,220,000	2,230,000	2,245,000	2,210,000	2,080,000	1,920,000	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
Imputed Interest Income - Site Control Deposits		5,192.06	5,075.91	5,772.05	5,652.30	6,159.65	7,660.47	9,548.40	9,937.72	9,717.57	9,889.63	9,020.98	8,606.53	92,233.26
Total Average Deposit Balances		144,714,355	146,307,288	143,590,606	153,557,561	197,379,588	230,659,391	230,151,986	227,272,790	219,871,153	205,017,982	185,545,026	174,284,775	
		r												r
Total Imputed Interest Income		514,633.77	501,785.57	558,122.18	600,659.75	835,594.45	952,538.17	989,902.10	1,012,813.23	951,720.86	917,444.19	804,711.01	781,243.36	9,421,168.64

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

365

Examples of Adjustments; 1. Penalties assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty) 2. Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster deposit 3. Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

Days in the year: