

March 25, 2024

VIA ETARIFF

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:

Section 205 of the Federal Power Act, 16 U.S.C. § 824d, and Part 35 of the regulations of the Federal Energy Regulatory Commission ("FERC" or "Commission"), 18 C.F.R. Part 35 and Order Nos. 618¹ and 714,² PacifiCorp hereby submits limited revisions to its transmission formula ("Formula") depreciation rates reflected in Attachment 8 – Depreciation Rates of Attachment H-1 of PacifiCorp's Open Access Transmission Tariff ("OATT"). In particular, PacifiCorp submits revisions to the depreciation rates in Attachment 8 of the Formula for Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data for calendar year 2022. PacifiCorp requests that these depreciation rates become effective June 1, 2024, to coincide with the effective date of the Rate Year,³ reflecting an updated Annual Transmission Revenue Requirement ("ATRR") for charges for transmission service under PacifiCorp's OATT.

I. Background and Reason for Filing

On May 26, 2011, PacifiCorp submitted its transmission and ancillary service rate case filing in Docket No. ER11-3643, in which PacifiCorp sought to modify its transmission rates and adopt a formula transmission rate. PacifiCorp proposed employing a formula rate to calculate its rates for Point-to-Point Transmission Service and Network Integration Transmission Service, with such rates being updated annually pursuant to Formula Rate Implementation Protocols ("Protocols").

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Depreciation Accounting, Order No. 618, 92 FERC ¶ 61,078 (2000) ("Order No. 618").

² Elec. Tariff Filings, Order No. 714, 124 FERC ¶ 61,270 (2008), clarified, Order No. 714-A, 147 FERC ¶ 61,115 (2014).

³ "Rate Year" is defined in Section I (2) of Attachment H-2 of the OATT as "June 1 of a given calendar year through May 31 of the subsequent calendar year."



PacifiCorp included in the Docket No. ER11-3643 rate case filing the following additions to its OATT: (1) Attachment H-1, which is the Formula; and (2) Attachment H-2, which are the Protocols. A settlement was reached in Docket No. ER11-3643 (the "Settlement Agreement"), which was accepted by the Commission in a May 23, 2013 letter order. PacifiCorp committed, in Section 3.8 of the Settlement Agreement and in the Section I (6) of Protocols, to make a single issue filing pursuant to Section 205 of the Federal Power Act to update depreciation rates if and when: (1) one or more of PacifiCorp's retail jurisdictions change(s) the corresponding rates; or (2) the rates change as a result of corresponding changes to the 13-month average account balances for composite rates, using the methodology set forth in Attachment 8.

On March 24, 2023, in Docket No. ER23-1455, PacifiCorp filed revisions to Attachment 8 to the Formula for the following accounts in lines 23 through 25: (1) Account 302 – Franchises and Consents, (2) Account 303 – Miscellaneous Intangible Plant, and (3) Account 390.1 – Leasehold Improvements – General Plant (collectively, "Intangibles and Leasehold Improvements"), consistent with the terms of the Settlement Agreement. On May 25, 2023, the Commission accepted the revised rates, effective June 1, 2023, via a letter order. Today's filing is of the same nature as the filing accepted in Docket No. ER23-1455.⁵

II. Summary of Proposed Changes

As noted earlier, PacifiCorp proposes revisions to Attachment 8 to the Formula (OATT Attachment H-1) for the Intangible and Leasehold Improvements accounts in lines 23 through 25. The rates shown on Attachment 8 for these lines are composite rates based on the 13-month average asset balances divided into the calendar year amortization expense for each account. The revised rates proposed in this filing are the result of calculations using updated data for calendar year 2022. The following table summarizes PacifiCorp's proposed changes to Attachment 8:

Account			Proposed rate
302	Franchises and Consents	5.16%	2.86%
303	Miscellaneous Intangible Plant	6.10%	6.15%
390.1	Leasehold Improvements - Gen. Plant	2.79%	4.22%

Franchises and Consents amortization rate decreased compared to prior year mainly due to the cessation of amortization of the Utah and Wyoming deferrals of Klamath relicensing costs. Miscellaneous Intangible Plant amortization rates remained relatively flat, while the Leasehold

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⁴ PacifiCorp, 143 FERC ¶ 61,162 at P 5 (2013).

PacifiCorp notes the Commission has accepted prior similar filings, as well, for example in Docket Nos. ER22-1510 and ER21-1547.



Improvements amortization rate increased from prior year primarily due to a mix of short-lived assets added during year 2023.

III. Rate Impact to Customers and Statements BG/BH

PacifiCorp has calculated an estimated revenue impact of the revised depreciation rates for Intangible and Leasehold Improvements and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the change in ATRR due to the proposed depreciation rates. The changed ATRR was then used to estimate the transmission service true-up rate had the proposed depreciation rates been in effect in 2022 instead of the currently effective depreciation rates.

The revenue impact of the proposed revisions to Attachment 8 for the Intangible and Leasehold Improvements accounts is shown in Enclosure 1 to the filing: Statement BG (Revenue data to reflect changed rates) and Statement BH (Revenue data to reflect present rates). The billing determinants for the Statements BG/BH revenue calculation reflect the actual billing units of services provided to wholesale customers in 2022. The estimated impact on revenue for 2022 resulting from the revised depreciation rates for Intangible and Leasehold Improvements is a decrease of approximately -\$295,364 or approximately -0.06% of total annual revenue for the 12-month period ending December 31, 2022.

IV. Relationship with Pending Proposed Formula Rate Revisions

On March 22, 2024, PacifiCorp submitted separate proposed revisions to its transmission formula rate regarding recovery of interest expense in Docket No. ER24-1595. Because that proceeding is still pending, the proposed Formula revisions described herein are being made to the currently-effective version of the OATT. Following Commission action in the above-noted proceeding and the instant proceeding, PacifiCorp will make an appropriate filing in eTariff to consolidate all Commission-accepted changes.

V. Enclosures

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

- Enclosure 1 Statements BG and BH demonstrating the revenue impact of the proposed Intangible and Leasehold Improvements rate revision;
- Enclosure 2 Revised Attachment H-1 of PacifiCorp's OATT (clean version); and
- Enclosure 3 Revised Attachment H-1 of PacifiCorp's OATT (including red-lined version of Attachment 8 compared to currently effective version).



Because of the section-based nature of PacifiCorp's eTariff filing of its Baseline OATT, PacifiCorp includes its complete Attachment H-1 of its OATT in clean and red-lined versions, even though the only changes concern Attachment 8 – Depreciation Rates, as described herein. PacifiCorp includes, as Enclosure 3, a red-lined version of Attachment H-1 – reflecting only revisions to Attachment 8 – compared to the currently-effective version of Attachment H-1.

VI. Effective Date and Request for Waiver

Pursuant to 18 C.F.R. § 35.3(a)(1), PacifiCorp respectfully requests that the Commission accept the revisions for filing to become effective June 1, 2024, to coincide with the new transmission charges reflected in PacifiCorp's next annual update of its formula transmission rate, effective June 1, 2024.

As indicated above, the overall impact of proposed depreciation rates represents a minimal decrease of -0.06% and is being changed in accordance with provisions of PacifiCorp's approved Formula and the Settlement Agreement.

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. The Commission has previously granted waiver of the requirement that utilities provide all of the cost of service information required by Section 35.13 in similar cases. 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 revised depreciation rates 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:

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⁶ See, e.g., Westar Energy, Inc., 131 FERC ¶ 61,183 at P 21 (2010), reh'g denied, 134 FERC ¶ 61,176 (2011).



VIII. Service

PacifiCorp has served a copy of this filing, via e-mail, to all transmission customers pursuant to PacifiCorp's OATT that have provided an e-mail contact address. To the extent that customers have not provided PacifiCorp a contact e-mail, PacifiCorp has served such customers with a hard copy of this filing.

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

Respectfully submitted,

Matthew Loftus

Assistant General Counsel

PacifiCorp

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Attorney for PacifiCorp



CERTIFICATE OF SERVICE

I hereby certify that on this 25th day of March, 2024, I have caused a copy of the foregoing document to be served on PacifiCorp's transmission customers.

/s/ Daryl A. Bascus
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PACIFICORP

Enclosure 1

Statements BG and BH

PACIFICORP
ANNUAL COMPARISON
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2022

Line	Service/ Customer: Service Agreement ("SA") No.	,	Present evenues under current rates)	Changed (revenues under proposed rates)	Absolute difference (changed minus present)	Percent difference
	OATT Part II Long-Term Firm Point-to-Point Transmission Service					
1	PacifiCorp: multiple SAs	\$	72,285,127	\$ 72,243,189	\$ (41,938)	-0.06%
2	Black Hills: SA 67		1,853,801	1,852,726	(1,076)	-0.06%
3	BPA - Lost Creek: SA 656		2,076,257	2,075,053	(1,205)	-0.06%
4	City of Roseville SA 881		1,781,288	1,780,254	(1,033)	-0.06%
5	Evergreen Bio SA 874		370,760	370,545	(215)	-0.06%
6	Eugene Water and Electric Board: SA 605		926,901	926,363	(538)	-0.06%
7	Idaho Power: SA 212		774,118	773,669	(449)	-0.06%
8	Avangrid Renewables, LLC: S.A. 895		1,112,281	1,111,635	(645)	-0.06%
9	Thermo No. 1 (Cyrq Energy): SA 568		407,836	407,600	(237)	-0.06%
10	Powerex: SA 169		2,966,082	2,964,361	(1,721)	-0.06%
11	NextEra: SA 733		3,376,361	3,374,402	(1,959)	-0.06%
12	Salt River Project: SA 809		926,901	926,363	(538)	-0.06%
13	State of South Dakota: SA 170/779		148,304	148,218	(86)	-0.06%
14	Sacramento MUD: SA 863		704,444	704,036	(409)	-0.06%
15	Clatskanie Peoples Utility District: SA 899/900/901		556,140	555,818	(323)	-0.06%
16	Powerex: SA 700		3,562,576	3,560,509	(2,067)	-0.06%
17	Powerex: SA 701		3,562,576	3,560,509	(2,067)	-0.06%
18	Powerex: SA 702		3,562,576	3,560,509	(2,067)	-0.06%
19	Powerex: SA 748		1,781,288	1,780,254	(1,033)	-0.06%
20	Powerex: SA 749		5,343,863	5,340,763	(3,100)	-0.06%
21	Powerex: SA 995		3,562,576	3,560,509	(2,067)	-0.06%
22	Powerex: SA 996		3,562,576	3,560,509	(2,067)	-0.06%
23	Powerex: SA 1016		3,707,602	3,705,451	(2,151)	-0.06%
24	Powerex: SA 1017		3,707,602	3,705,451	(2,151)	-0.06%
25	Powerex: SA 1040		2,475,545	2,474,108	(1,436)	-0.06%
26	Garrett Solar: SA 966		370,760	370,545	(215)	-0.06%
27	Airport Solar: SA 965		1,810,450	1,809,400	(1,050)	-0.06%
28	Falls Creek: SA 868		154,417	154,327	(90)	-0.06%
29	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$	127,431,006	\$ 127,357,074	\$ (73,932)	-0.06%

	OATT Part III - Network Service				
30	PacifiCorp: SA 66	\$ 323,346,422	\$ 323,158,825	\$ (187,597)	-0.06%
31	BPA Yakama: SA 328	210,002	209,880	(122)	-0.06%
32	BPA Gazely: SA 229	116,793	116,725	(68)	-0.06%
33	BPA Clark: SA 735	848,430	847,938	(492)	-0.06%
34	BPA Benton/Rimrock: SA 539	27,684	27,668	(16)	-0.06%
35	BPA Ore Wind/Echo: SA 538	7,057	7,053	(4)	-0.06%
36	BPA S. Idaho: SA 746	8,301,965	8,297,148	(4,817)	-0.06%
37	BPA Idaho Falls: SA 747	4,007,146	4,004,822	(2,325)	-0.06%
38	Tri State: SA 628	614,651	614,295	(357)	-0.06%
39	Calpine Energy Solutions: SA 299	655,882	655,502	(381)	-0.06%
40	Basin: SA 505	395,416	395,187	(229)	-0.06%
41	Black Hills: SA 347	1,783,722	1,782,687	(1,035)	-0.06%
42	USBR (Burbank): SA 506	9,948	9,943	(6)	-0.06%
43	WAPA: SA 175	46,367	46,340	(27)	-0.06%
44	Exelon Generation: SA 943	30,920	30,902	(18)	-0.06%
45	Avangrid Renewables, LLC: SA 742	1,217,118	1,216,412	(706)	-0.06%
46	BPA CEC SA 827	1,562	1,561	(1)	-0.06%
47	NTUA SA 894	83,902	83,853	(49)	-0.06%
48	BPA Airport Solar SA 865	1,152	1,151	(1)	-0.06%
49	BPA WEID: SA 975	 15,948	15,939	(9)	-0.06%
50	Subtotal (Part III - Network Service)	\$ 341,722,089	\$ 341,523,831	\$ (198,258)	-0.06%
	Legacy Agreements				
51	UAMPS: RS 297	\$ 21,614,479	\$ 21,601,939	\$ (12,540)	-0.06%
52	UMPA: RS 637	3,323,004	3,321,076	(1,928)	-0.06%
53	DGT: RS 280	4,742,492	4,739,740	(2,751)	-0.06%
54	WAPA OIS: RS 262/RS263	10,263,187	10,257,232	(5,954)	-0.06%
55	Subtotal (Legacy Agreements)	\$ 39,943,161	\$ 39,919,987	\$ (23,174)	-0.06%
	Total	\$ 509,096,257	\$ 508,800,893	\$ (295,364)	-0.06%

PACIFICORP STATEMENT BG — REVENUE DATA TO REFLECT CHANGED RATES OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS 2022

Transmission true-up rate with proposed depreciation rates for Intangibles and Leasehold Improvements (\$/MW-month):

2,967.09

ine	Service/ Customer: Service Agreement ("SA")/Rate Schedule ("RS") No.	January	February	March	April	May	June	July	August	September	October	November	December	Total
	OATT Part II Long-Term Firm Point-to-Point Transmission Service													
1	PacifiCorp: multiple SAs	\$ 5,913,523 \$	5,913,523 \$	5,913,523 \$	5,913,523 \$	5,913,523 \$	6,238,866 \$	6,238,866 \$	6,238,866 \$	6,238,866 \$	6,238,866 \$	5,740,623 \$	5,740,623 \$	72,243
	Black Hills: SA 67	153,918	153,918	153,918	153,918	153,918	154,734	154,734	154,734	154,734	154,734	154,734	154,734	1,852
	BPA - Lost Creek: SA 656	172,388	172,388	172,388	172,388	172,388	173,302	173,302	173,302	173,302	173,302	173,302	173,302	2,075
	City of Roseville SA 881	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	1,780
	Evergreen Bio SA 874	30,784	30,784	30,784	30,784	30,784	30,947	30,947	30,947	30,947	30,947	30,947	30,947	370
5	Eugene Water and Electric Board: SA 605	76,959	76,959	76,959	76,959	76,959	77,367	77,367	77,367	77,367	77,367	77,367	77,367	926
	Idaho Power: SA 212		-	-	-	-	154,734	154,734	154,734	154,734	154,734	-	-	773
B	Avangrid Renewables, LLC: S.A. 895	92,351	92,351	92,351	92,351	92,351	92,840	92,840	92,840	92,840	92,840	92,840	92,840	1,111
)	Thermo No. 1 (Cyrq Energy): SA 568	33,862	33,862	33,862	33,862	33,862	34,041	34,041	34,041	34,041	34,041	34,041	34,041	407
0	Powerex: SA 169	246,269	246,269	246,269	246,269	246,269	247,574	247,574	247,574	247,574	247,574	247,574	247,574	2,96
	NextEra: SA 733	304,757	304,757	304,757	304,757	304,757	247,574	247,574	247,574	247,574	247,574	306,373	306,373	3,37
	Salt River Project: SA 809	76,959	76,959	76,959	76,959	76,959	77,367	77,367	77,367	77,367	77,367	77,367	77,367	92
	State of South Dakota: SA 170/779	12,313	12,313	12,313	12,313	12,313	12,379	12,379	12,379	12,379	12,379	12,379	12,379	14
	Sacramento MUD: SA 863	58,489	58,489	58,489	58,489	58,489	58,799	58,799	58,799	58,799	58,799	58,799	58,799	70
	Clatskanie Peoples Utility District: SA 899/900/901	46,175	46,175	46,175	46,175	46,175	46,420	46,420	46,420	46,420	46,420	46,420	46,420	5
	Powerex: SA 700	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,56
	Powerex: SA 701	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,56
	Powerex: SA 702	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,50
	Powerex: SA 748	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	1,7
	Powerex: SA 749	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	5,3
	Powerex: SA 995	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,5
	Powerex: SA 996	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,5
	Powerex: SA 1016	307,836	307,836	307,836	307,836	307,836	309,468	309,468	309,468	309,468	309,468	309,468	309,468	3,7
	Powerex: SA 1017	307,836	307,836	307,836	307,836	307,836	309,468	309,468	309,468	309,468	309,468	309,468	309,468	3,7
	Powerex: SA 1040	_		-	-	307,836	309,468	309,468	309,468	309,468	309,468	309,468	309,468	2,4
	Garrett Solar: SA 966	30,784	30,784	30,784	30,784	30,784	30,947	30,947	30,947	30,947	30,947	30,947	30,947	
	Airport Solar: SA 965	153,918	153,918	153,918	153,918	153,918	148,544	148,544	148,544	148,544	148,544	148,544	148,544	1,8
	Falls Creek: SA 868	15,392	15,392	15,392	15,392	15,392	15,473	3,095	3,095	9,284	15,475	15,473	15,473	
	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 10,259,828 \$		10,259,828 \$	10,259,828 \$	10,567,664 \$	10,995,628 \$	10,983,250 \$	10,983,250 \$	10,989,439 \$	10,995,630 \$	10,401,451 \$	10,401,451 \$	127,3
	OATT Part III - Network Service PacifiCorp: SA 66 BPA Yakama: SA 328	\$ 25,262,634 \$ 14,560	26,123,820 \$ 20,114	24,474,210 \$ 19,429	23,199,836 \$ 18,007	24,135,864 \$ 15,435	30,311,079 \$ 18,669	32,681,639 \$ 17,067	31,520,824 \$ 18,218	31,430,426 \$ 15,865	22,183,017 \$ 15,993	25,063,729 \$ 17,096	26,771,747 \$ 19,429	323,1
	BPA Gazely: SA 229	9,038	10,275	9,263	9,168	8,694	10,361	12,236	10,254	10,613	8,972	8,857	8,993	1
	BPA Clark: SA 735	89,487	117,672	93,158	73,708	32,463	54,571	55,407	51,458	45,355	34,030	81,595	119,034	8
	BPA Benton/Rimrock: SA 539	5,107	4,994	4,142	3,418	1,350	1,077	1,825	976	887	887	3,115	4,997	,
	BPA Ore Wind/Echo: SA 538		7,227	4,142	1,489	1,507	166	1,552	770	582		1,059	697	
	BPA S. Idaho: SA 746	823,706	1,011,989	991,824	707,156	399,993	542,037	584.677	460,926	461,335	323,057	878,274	1,112,175	8,2
	BPA Idaho Falls: SA 747	377,007	368,050	346,283	280,441	274,429	312,254	369,379	377,215	362,202	258,653	320,081	358,828	4,0
	Tri State: SA 628	47,521	63,828	72,367	54,360	39,094	50,162	48,028	52,927	47,699	35,394	45,346	57,567	.,
	Calpine Energy Solutions: SA 299	48,257	49,669	48,245	48,224	53,381	59,517	67,056	63,285	59,101	57,345	50,349	51,073	
	Basin: SA 505	30,870	35,694	32,783	31,691	28,965	30,795	35,584	36,344	33,872	25,066	33,671	39,851	
	Black Hills: SA 347	138,504	167,255	150,313	135,655	103,997	138,682	166,305	182,179	167,789	92,781	149,660	189,567	1,
	USBR (Burbank): SA 506	150,504	107,233	150,515	1,122	1,561	1,570	1,762	1,534	1.047	1,303	149,000	109,507	1,
	WAPA: SA 175	24	18	24	1,122 42	8,165	9,139	1,762 8,854	8,723	1,047 8,895	2,380	39	39	
	Exelon Generation: SA 943	3,302	2,267	2,166	2,341	2,362	2,774	3,190	3,095	3,000	2,534	2,024	1,848	
	Avangrid Renewables, LLC: SA 742	99,896	102.059	100,955	100,765	102,163	101,561	103,044	101,747	101,412	100,193	100,133	102,483	1,
	Avangrid Renewables, LLC: SA /42 BPA CEC SA 827	99,896	102,039	100,933	100,703	102,103	101,301	105,044	101,/4/	101,412	100,193	602	102,483 852	1,
	NTUA SA 894	7,783	7,480	7,640	6,145	6,376	6,456	6,637	8,056	8,124	5,047	6,554	7,554	
		7,783	7,460	7,040	0,143	0,570	0,430	0,037	8,030	0,124	3,04/	6,554 404	7,554 404	
	BPA Airport Solar SA 865 BPA WEID: SA 975	344 27	27	27	27	18	2,113	3,949	3,747	3,448	2,495	404 30	404 33	
	Subtotal (Part III - Network Service)													341,
	Subtotal (Part III - Network Service)	\$ 26,953,081 \$	28,085,224 \$	26,352,844 \$	24,673,595 \$	25,215,816 \$	31,652,982 \$	34,168,193 \$	32,901,510 \$	32,761,653 \$	23,149,146 \$	26,762,617 \$	28,847,170 \$	341
	Legacy Agreements UAMPS: RS 297	\$ 1,425,832 \$	1,311,359 \$	1,294,334 \$	1,277,668 \$	1,869,460 \$	2,331,721 \$	2,530,353 \$	2,699,058 \$	2,808,449 \$	1,472,965 \$	1,286,729 \$	1,294,011 \$	21,
	UMPA: RS 637	\$ 1,425,632 \$ 185,422	1,311,339 \$	136,792	97,831	257,496	411,708	480,188	504.741	541.491	212,177	1,286,729 \$	1,294,011 \$	3,3
	DGT: RS 280	327,481	235,703	338,925	321,888	429,587	476,378	462,552	547,615	594,412	334,943	345,823	324,434 \$	
	WAPA OIS: RS 262/RS263	327,481 827,818	235,703 866,390	338,925 854,522	321,888 807,049	429,587 863,423	476,378 848,588	462,532 854,522	839,687	594,412 839.687	334,943 890,127	943,535	324,434 \$ 821,884 \$	10,2
	Subtotal (Legacy Agreements)	\$ 2,766,554 \$	2,556,579 \$	2,624,573 \$	2,504,435 \$	3,419,967 \$	4,068,394 \$	4,327,614 \$	4,591,101 \$	4,784,039 \$	2,910,211 \$		2,598,625 \$	39,
	Change													
	Updated revenues with proposed loss factor	\$ 39,979,463 \$	40,901,631 \$	39,237,245 \$	37,437,859 \$	39,203,447 \$	46,717,004 \$	49,479,057 \$	48,475,860 \$	48,535,131 \$	37,054,987 \$	39,931,963 \$	41,847,246 \$	508.
	Revenues with current loss factor (From Statement BH)	40.002.671	40,925,375	39,260,023	37,459,592	39,226,205	46,744,124	49,507,780	48,504,001	48,563,306	37,076,498	39,955,143	41,871,539	509,
	Absolute Difference (proposed minus current)	\$ (23,208) \$		(22,778) \$	(21,733) \$	(22,758) \$	(27,120) \$	(28,723) \$	(28,141) \$	(28,175) \$	(21,511) \$		(24,293) \$	(2
			(=2,1.1)	(==,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	(=1,011)	(=2,101)	(= 1,= //)	-0.06

Note [1] A value of zero in a month (designated by "-") indicates that the customer did not take service for that month.

PACIFICORP STATEMENT BH — REVENUE DATA TO REFLECT PRESENT RATES OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS 2022

2022 true-up rate

Transmission true-up rate with currently effective depreciation rates for Intangibles and Leasehold Improvements (\$/MW-month):

2,968.81

ine	Service/ Customer: Service Agreement ("SA")/Rate Schedule ("RS") No.	January	February	March	April	May	June	July	August	September	October	November	December	Total
	OATT Part II Long-Term Firm Point-to-Point Transmission Service													
1	PacifiCorp: multiple SAs	\$ 5,916,956	\$ 5,916,956 \$	5,916,956 \$	5,916,956 \$	5,916,956 \$	6,242,487 \$	6,242,487 \$	6,242,487 \$	6,242,487 \$	6,242,487 \$	5,743,955 \$	5,743,955 \$	72,285
2	Black Hills: SA 67	154,007	154,007	154,007	154,007	154,007	154,824	154,824	154,824	154,824	154,824	154,824	154,824	1,853
3	BPA - Lost Creek: SA 656	172,488	172,488	172,488	172,488	172,488	173,402	173,402	173,402	173,402	173,402	173,402	173,402	2,076
4	City of Roseville SA 881	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	1,781
5	Evergreen Bio SA 874	30,801	30,801	30,801	30,801	30,801	30,965	30,965	30,965	30,965	30,965	30,965	30,965	370
6	Eugene Water and Electric Board: SA 605	77,004	77,004	77,004	77,004	77,004	77,412	77,412	77,412	77,412	77,412	77,412	77,412	926
7	Idaho Power: SA 212	-	-	-	-	-	154,824	154,824	154,824	154,824	154,824	-	-	774
8	Avangrid Renewables, LLC: S.A. 895	92,404	92,404	92,404	92,404	92,404	92,894	92,894	92,894	92,894	92,894	92,894	92,894	1,112
9	Thermo No. 1 (Cyrq Energy): SA 568	33,882	33,882	33,882	33,882	33,882	34,061	34,061	34,061	34,061	34,061	34,061	34,061	407
10	Powerex: SA 169	246,411	246,411	246,411	246,411	246,411	247,718	247,718	247,718	247,718	247,718	247,718	247,718	2,966
11	NextEra: SA 733	304,934	304,934	304,934	304,934	304,934	247,718	247,718	247,718	247,718	247,718	306,551	306,551	3,376
12	Salt River Project: SA 809	77,004	77,004	77,004	77,004	77,004	77,412	77,412	77,412	77,412	77,412	77,412	77,412	926
13	State of South Dakota: SA 170/779	12,321	12,321	12,321	12,321	12,321	12,386	12,386	12,386	12,386	12,386	12,386	12,386	148
14	Sacramento MUD: SA 863	58,523	58,523	58,523	58,523	58,523	58,833	58,833	58,833	58,833	58,833	58,833	58,833	704
15	Clatskanie Peoples Utility District: SA 899/900/901	46,202	46,202	46,202	46,202	46,202	46,447	46,447	46,447	46,447	46,447	46,447	46,447	556
16	Powerex: SA 700	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562
17	Powerex: SA 701	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562
18	Powerex: SA 702	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562
19	Powerex: SA 748	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	1,781
20	Powerex: SA 749	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	5,343
21	Powerex: SA 995	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562
22	Powerex: SA 996	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562
23 24	Powerex: SA 1016 Powerex: SA 1017	308,014	308,014	308,014	308,014	308,014	309,647	309,647	309,647	309,647	309,647	309,647	309,647	3,707 3,707
24 25		308,014	308,014	308,014	308,014	308,014	309,647	309,647	309,647	309,647	309,647	309,647	309,647	
25 26	Powerex: SA 1040 Garrett Solar: SA 966	30,801	30,801	30,801	30,801	308,014 30,801	309,647 30,965	2,47:						
27	Airport Solar: SA 965	154.007	154,007	154,007	154.007	154,007	148,631	148,631	148,631	148.631	148.631	148,631	148,631	1,81
28	Falls Creek: SA 868	15,401	15,401	15,401	15,401	15,401	15,482	3,096	3,096	9,289	15,484	15,482	15,482	1,61
29	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 10,265,784			10,265,784 \$	10,573,799 \$	11,002,011 \$	10,989,625 \$	10,989,625 \$	10,995,818 \$	11,002,013 \$	10,407,489 \$	10,407,489 \$	
	OATT Part III - Network Service													
30	PacifiCorp: SA 66	\$ 25,277,299	\$ 26,138,985 \$	24,488,417 \$	23,213,303 \$	24,149,875 \$	30,328,675 \$	32,700,611 \$	31,539,123 \$	31,448,672 \$	22,195,894 \$	25,078,279 \$	26,787,288 \$	323,346
31	BPA Yakama: SA 328	14,568	20,126	19,440	18,018	15,444	18,680	17,077	18,229	15,874	16,002	17,106	19,440	210
32	BPA Gazely: SA 229	9,043	10,281	9,269	9,174	8,699	10,367	12,243	10,260	10,619	8,978	8,862	8,998	116
33	BPA Clark: SA 735	89,539	117,740	93,212	73,751	32,482	54,602	55,440	51,488	45,381	34,049	81,642	119,103	848
34	BPA Benton/Rimrock: SA 539		4,997	4,144	3,420	1,351	1,078	1.826	977	888	888	3,117	4,999	2
35	BPA Ore Wind/Echo: SA 538		-	-	1,490	1,508	166	1,553	-	582	-	1,060	698	
36	BPA S. Idaho; SA 746	824,184	1.012.576	992,400	707,566	400,226	542,352	585,016	461,193	461,603	323,244	878,783	1.112.821	8,30
37	BPA Idaho Falls: SA 747	377,226	368,263	346,484	280,603	274,588	312,435	369,593	377,434	362,412	258,803	320,267	359,036	4,00
38	Tri State: SA 628	47,549	63,865	72,409	54,392	39,117	50,191	48,056	52,958	47,727	35,415	45,372	57,601	61
39	Calpine Energy Solutions: SA 299	48,285	49,698	48,273	48,252	53,412	59,551	67,095	63,322	59,136	57,378	50,378	51,102	65
10	Basin: SA 505	30,888	35,715	32,802	31,710	28,982	30,813	35,605	36,365	33,892	25,081	33,690	39,874	39
11	Black Hills: SA 347	138,584	167,352	150,400	135,734	104,057	138,762	166,402	182,285	167,886	92,835	149,747	189,677	1,78
12	USBR (Burbank): SA 506	15	15	15	1,122	1,562	1,571	1,763	1,535	1,048	1,303	-	-	
3	WAPA: SA 175	24	18	24	42	8,170	9,144	8,859	8,728	8,901	2,381	39	39	4
4	Exelon Generation: SA 943	3,304	2,268	2,167	2,342	2,363	2,776	3,191	3,096	3,001	2,535	2,025	1,850	3
5	Avangrid Renewables, LLC: SA 742	99,954	102,118	101,014	100,824	102,222	101,620	103,104	101,807	101,471	100,251	100,192	102,543	1,2
5	BPA CEC SA 827	107	-	-	-	-	-	-	-	-	-	603	852	
7	NTUA SA 894	7,787	7,484	7,645	6,148	6,380	6,460	6,641	8,060	8,129	5,050	6,558	7,559	8
8	BPA Airport Solar SA 865	344	-	-	-	-	-	-	-	-	-	404	404	
9 .	BPA WEID: SA 975	27	27	27	27	18	2,114	3,951	3,750	3,450	2,497	30	33	
)	Subtotal (Part III - Network Service)	\$ 26,968,727	\$ 28,101,528 \$	26,368,142 \$	24,687,919 \$	25,230,454 \$	31,671,357 \$	34,188,028 \$	32,920,609 \$	32,780,671 \$	23,162,584 \$	26,778,153 \$	28,863,916 \$	341,7
	Legacy Agreements													
1	UAMPS: RS 297	\$ 1,426,660		1,295,085 \$	1,278,409 \$	1,870,545 \$	2,333,074 \$	2,531,822 \$	2,700,625 \$	2,810,079 \$	1,473,820 \$	1,287,476 \$	1,294,762 \$	
2	UMPA: RS 637	185,530	143,210	136,871	97,888	257,645	411,947	480,467	505,034	541,805	212,300	191,919	158,389 \$	3,3
3	DGT: RS 280	327,671	235,840	339,122	322,075	429,837	476,655	462,820	547,933	594,757	335,137	346,024	324,622 \$	4,74
4	WAPA OIS: RS 262/RS263	828,299	866,893	855,018	807,517	863,925	849,081	855,018	840,174	840,174	890,644	944,083	822,361 \$	
5	Subtotal (Legacy Agreements)	\$ 2,768,160	\$ 2,558,063 \$	2,626,096 \$	2,505,889 \$	3,421,952 \$	4,070,756 \$	4,330,127 \$	4,593,766 \$	4,786,816 \$	2,911,901 \$	2,769,502 \$	2,600,134 \$	39,9
	Change													
6	Updated revenues with proposed loss factor (From Statement BG)	\$ 39,979,463	\$ 40,901,631 \$	39,237,245 \$	37,437,859 \$	39,203,447 \$	46,717,004 \$	49,479,057 \$	48,475,860 \$	48,535,131 \$	37,054,987 \$	39,931,963 \$	41,847,246 \$	508,8
	Revenues with current loss factor	40,002,671	40,925,375	39,260,023	37,459,592	39,226,205	46,744,124	49,507,780	48,504,001	48,563,306	37,076,498	39,955,143	41,871,539	509,09
7														
7 8	Absolute Difference (proposed minus current)	\$ (23,208)			(21,733) \$	(22,758) \$	(27,120) \$	(28,723) \$	(28,141) \$	(28,175) \$	(21,511) \$	(23,181) \$	(24,293) \$	(29

Note [1] A value of zero in a month (designated by "-") indicates that the customer did not take service for that month.

PACIFICORP

Enclosure 2

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

Shaded ce	olls are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allocators				
Wa	iges & Salary Allocation Factor			
	Transmission Wages Expense		354.21b	0
2	Total Wages Expense		354.28b	0
	Less A&G Wages Expense		354.27b	ő
	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5 W a	iges & Salary Allocator		(Line 1 / Line 4)	0.0000%
Pla	ant 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 Gr	oss Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14 Ne	t Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant Calc	ulations			
Pla	ant In Service			
	Transmission Plant In Service	(Note M)	Attachment 5	0
	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
	Intangible Plant	(Note N)	Attachment 5	0
	Total General and Intangible Plant		(Line 18 + Line 19)	0
	Wage & Salary Allocator General and Intangible Allocated to Transmission		(Line 5) (Line 20 * Line 21)	0.0000%
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
		(
24 To	tal Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

Shad	ed 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 27	Accumulated General Depreciation Accumulated Amortization	(Note N) (Note N)	Attachment 5 (Line 8)	0
28	Accumulated General and Intangible Depreciation	(11010 11)	(Line 26 + 27)	0
29	Wage & Salary Allocator		(Line 5)	0.0000%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	0
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	0
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	0
Adjus	tments 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
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	0
36	Unfunded Reserves Unfunded Reserves		Attachment 16	0
37	Prepayments Prepayments	(Note K & N)	Attachment 11	0
38	Abandoned Plant 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%
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator	(1401014)	(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
47	Cash Working Capital Operation & Maintenance Expense		(Line 75)	0
47	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	(note o)	(Line 47 * Line 48)	0.070
_,	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	0
51	Total Adjustment to Rate Base	-	(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	0
52	Rate Base		(Line 32 + Line 51)	0

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operati	ons & Maintenance Expense			
	Transmission ORM			
53	Transmission O&M Transmission O&M		Attachment 5	0
53 54			Attachment 5 Attachment 5	0
55	Less: Cost of Providing Ancillary Services Accounts 561.0-5 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 Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
		(Note D)		0
62	Less General Advertising Exp Account 930.1	(1)-1-(2)	320.191b	
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65 66	Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	0.0000%
	·		(Ellio 64 Ellio 66)	ŭ
	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
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
Depreci	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	(1401011)	(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 77 + Line 78)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 5) (Line 79 * Line 80)	0.0000%
	•			
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes C	Other Than Income			
	Taxes Other than Income Taxes		Attachment 2	0
_				
85	Total Taxes Other than Income Taxes		(Line 84)	0

haded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
eturn \	Capitalization 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

Shade	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction	on)
447	Debt percent	Total Long Term Debt	(Notes Q & R)	// in a 00 / // in a 00 + 440 +440\\	0.00%
117 118	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 + 110)) (Line 116 / (Lines 90 + 110 + 116))	0.00%
110	Common polocitic	Common Clock	(Notes & a ry	(Eine 1107 (Eines 50 × 110 × 110))	0.0076
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
120	Debt Cost	Preferred Stock cost =		(Line 1037 Line 96)	0.00%
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	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)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Compo	osite Income Taxes				
	Income Tax Rates				
128	FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	p	(percent of federal income tax de		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 -	· SIT * FIT * p)} =		0.000%
132	T / (1-T)				0.000%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
	Income Tax Component =	(T/1-T) * Investment Return * (1-	(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b 135c	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amor	rtization Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	0 0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

Summary Cline 52 17	Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
157	Revenu	e Requirement		-	
Net Property-Plant & Equipment (Line 35)		_			
Total Adjustment to Trainer Base Base				(Line 22)	0
Total Transmission O.M.					0
Total Transmission Débit Cline 75 Cline 75 Cline 83 Clin					0
Total Transmission Depreciation & Amortization (Line 8)	100	Nate Base		(Ente 32)	· ·
Taxes Cliner than Income (Line 15)	140	Total Transmission O&M		(Line 75)	0
Investment Return (Line 127) (Line 136)	141	Total Transmission Depreciation & Amortization		(Line 83)	0
	142	Taxes Other than Income		(Line 85)	0
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) Attachment 15 Excluded Transmission Facilities (Note J) Attachment 15 (Line 146) Line 147) (Line 146) Line 147) (Line 148) Line 147) (Line 148) Line 147) (Line 149) Line 149) (Line 149) Line 149) (Line 149) Line 149) (Line 149) Line 150) Revenue Credits Revenue Credits Revenue Credits Revenue Credits (Line 149) (Line 149) Line 150) (Line 151) Line 152) Net Revenue Requirement (Line 151) Line 155) (Line 154) Line 155) (Line 155) (Line 156) Line 156) (Line 157) Line 158) (Line 158) Line 158) (Line 159) Line 159 (Line 150) Line 159 (Line 151) Line 1	143	Investment Return		(Line 127)	0
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities (Line 15) (Excluded Transmission Facilities (Line 146 - Line 147) (Line 146 - Line 148) (Line 148) (Line 149 - Line 149) (Line 149 - Line 150) (Line 149 - Line 151) (Line 151 - Line 152) Net Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 151 - Line 152) Net Plant Carrying Charge (Line 154 - Line 159) (Line 154 - Line 159) (Line 154 - Line 155) (Line 154 - Line 156) (Line 156 - Line 143 - Line 144) Altachment 4 (Line 157 - Line 149 - Line 149) (Line 158 - Line 149 - Line 149) (Line 159 - Line 143 - Line 144) (Line 159 - Line 143 - Line 144) (Line 159 - Line 148 - Line 150) (Line 157 - Line 158) (Line 157 - Line 158) (Line 158 - Line 159) (Line 159 - Line 149 - Line 150) (Line 159 - Line 149 - Line 149) (Line 159 - Line	144	Income Taxes		(Line 136)	0
Transmission Plant in Service (Line 15)	145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
Transmission Plant In Service (Line 15)					
147 Excluded Transmission Facilities		·		(Line 15)	0
Inclusion Facilities			(Note I)	· · · · ·	0
Inclusion Ratio			(14010-0)		0
150 Gross Revenue Requirement				,	0.00%
Revenue Credits Revenue Requirement Revenue Credits Revenue Requirement Revenue				· · · · · · · · · · · · · · · · · · ·	0.00%
Revenue Credits Revenue Credits Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge 154 Gross Revenue Requirement (Line 150) (Line 150) (Line 157 - Line 25 + Line 34) (Line 158 - Line 159) (Revenue Requirement (Line 150) (Line 154 - Line 76) / Line 155 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) / Line 155 Net Plant Carrying Charge without Depreciation, Return, nor income Taxes Net Plant Carrying Charge without Depreciation, Return, nor income Taxes Net Plant Carrying Charge Eaclulation per 100 Basis Point increase in ROE Seross Revenue Requirement Less Return and Taxes Attachment 4 (Line 150 - Line 143 - Line 144) (Line 150 - Line 145 - Line 145) (Line 151 - Line 145					0
152 Revenue Requirement		·		(2.110 1.10 2.110 100)	•
Net Plant Carrying Charge Gross Revenue Requirement (Line 150) (Line 17- Line 25 + Line 34) (Line 154 - Line 155) (Line 154 - Line 160) (Line 155 - Line 127 - Line 136) / Line 155 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge calculation per 100 Basis Point increase in ROE Sors Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 160) (Line 150 - Line 150 - Line 145 - Line 160) (Line 150 - Line 150 - Line 160) (Line 150 - Line 160) (Line 150 - Line 160) (Line 150 - Line 150 - Line 160) (Line 151 - Line 76) - Line 160				Attachment 3	0
Net Plant Carrying Charge 154 Gross Revenue Requirement 155 Net Transmission Plant 156 Net Plant Carrying Charge without Depreciation 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 159 Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Revenue Requirement per 100 Basis Point increase in ROE 165 Net Plant Carrying Charge per 100 Basis Point increase in ROE 166 Net Plant Carrying Charge per 100 Basis Point increase in ROE 167 Net Plant Carrying Charge per 100 Basis Point increase in ROE 168 Net Plant Carrying Charge per 100 Basis Point increase in ROE 169 Net Plant Carrying Charge per 100 Basis Point increase in ROE 160 Net Plant Carrying Charge per 100 Basis Point increase in ROE 161 Net Revenue Requirement 162 Net Revenue Requirement 163 Net Revenue Requirement 164 Net Revenue Requirement 165 Net Revenue Requirement 166 Net Revenue Requirement 176 Transmission Incentive Credit 177 Attachment 7 188 Interest on Network Ugrade Facilities 189 Net Zonal Revenue Requirement 190 Network Service Rate 190 Network Service Rate 190 Note I) 190 Attachment 9a/9b				•	
154 Gross Revenue Requirement 156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, return, nor Income Taxes 159 Net Plant Carrying Charge vithout Depreciation, return, nor Income Taxes 159 Gross Revenue Requirement Less Return and Taxes 150 Increased Return and Taxes 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Plant Carrying Charge per 100 Basis Point increase in ROE 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Transmission Plant 152 Net Transmission Plant 153 Net Plant Carrying Charge per 100 Basis Point increase in ROE 155 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Revenue Requirement per 100 Basis Point increase in ROE 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Transmission Plant 152 Net Plant Carrying Charge per 100 Basis Point increase in ROE 155 Increased Return and Taxes 156 Net Revenue Requirement 157 Transmission Incentive Credit 158 Interest on Network Upgrade Facilities 159 Net Zonal Revenue Requirement 150 Interest on Network Upgrade Facilities 150 Net Zonal Revenue Requirement 150 Interest on Network Upgrade Facilities 150 Net Zonal Revenue Requirement 150 Net Zonal Revenue Requirement 150 Net Zonal Revenue Requirement 150 Network Service Rate 150 Interest On Network Upgrade Facilities 150 Network Service Rate 150 Network Service Rate	153	Net Revenue Requirement		(Line 151 - Line 152)	0
155 Net Transmission Plant 156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement per 100 Basis Point increase in ROE 166 Increased Return and Taxes 167 Net Revenue Requirement 168 Net Revenue Requirement 169 Transmission Incentive Credit 160 Requirement 160 Interest on Network Upgrade Facilities 160 Interest CRUP (Line 165 + 166 + 167 + 168) 160 Interest CRUP (Note I) 160 Attachment 5 160 Interest CRUP (Line 165 + 166 + 167 + 168) 160 Interest CRUP (Note I) 160 Attachment 9/9b					
156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 159 Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement per 100 Basis Point increase in ROE 166 Net Revenue Requirement 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 160 Interest on Network Upgrade Facilities 170 12 CP Monthly Peak (MW) 180 Attachment 5 180 Attachment 7 180 Interest on Network Upgrade Facilities 180 Network Service Rate 180 Network Service Rate 180 Attachment 9a/9b					0
Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) Increased Return and Taxes (Line 159 + Line 140) Increased Return and Taxes (Line 159 + Line 140) (Line 157 - Line 25 + Line 34) (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes (Line 164) Increased Return and Taxes (Line 165) Increased Return and Taxes (L					0
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Revenue Requirement Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0.0000%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 167 + Line 162) Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement (Line 161 - Line 76) / Line 162 Net Revenue Requirement (Line 153) Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Attachment 5 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0.0000%
Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) Reteased Return and Taxes Attachment 4 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 17 - Line 25 + Line 34) (Line 181 / Line 162) (Line 181 / Line 182) Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 181 / Line 162) (Line 181 / Line 182) (Line 181 / Line 183) (Line 181 / Line 183) (Line 181 / Line 183) (Line 181 / Line 184) (Line 181 / Line 183) (Line 181 / Line 184) (Lin	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation 165 Net Revenue Requirement 166 Facility Credits under Section 30.9 of the OATT 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 170 12 CP Monthly Peak (MW) Attachment 9a/9b Attachment 4 (Line 159 + Line 160) (Line 161 / Line 162) (Line 165 / Line 162)				4	_
Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Attachment 5 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Line 159 + Line 160) (Line 157 + Line 162) (Line 153) (Line 153) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)					0
Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement (Line 153) Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Net Transmission Plant (Line 15 - Line 25 + Line 34) (Line 16 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 5 (Line 153) Attachment 7 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)					0
Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Network Market Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) (Line 165) Line 165 Line 153) Attachment 5 Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate					0
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement (Line 154) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0.0000%
Facility Credits under Section 30.9 of the OATT Attachment 5 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Attachment 5 (Line 165 + 166 + 167 + 168) Attachment 5 (Line 165 + 166 + 167 + 168)					0.0000%
Facility Credits under Section 30.9 of the OATT Attachment 5 Attachment 7 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Attachment 7 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) Attachment 9a/9b	165	Net Revenue Requirement		(Line 153)	0
167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0
168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0
Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	168	Interest on Network Upgrade Facilities		Attachment 5	0
170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	169			(Line 165 + 166 + 167 + 168)	0
		Network Service Rate			
171 Rate (\$/MW-year) (Line 169 / 170)	170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
	171	Rate (\$/MW-year)		(Line 169 / 170)	0
172 Network Service Rate (\$/MW-year) (Line 171)	172	Network Service Rate (\$/MW-year)		(Line 171)	0

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

- 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	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$0
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	0
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$0.000000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$0.000000
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.000000
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$0.00
15	Off-Peak Hours (\$/MWh)	Line 13 / 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	
•	T. I. T ADIT	0 0 0 0 0 0						
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				F	Attachment 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

omounic / LDT 100	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0) (0	0	
Subtotal - p234 Less FASB 109 Above if not sepal Less FASB 106 Above if not sepal	rately removed						
Less FASB 106 Above if not separ	rately 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
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
 5. Deterred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-281							
	A	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 remo Less FASB 106 Above if not separately remo	oved						
Less FASB 106 Above if not separately reme	oved						
Total			0 0	0	0	0	

Instructions for Account 281:

- Instructions for Account 281:

 A DIT 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

00110441071211202						
A	В	C	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						
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	0	0	0	0	0	
Rounding Subtotal - p277 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total						
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 & 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 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

			C	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 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	nd 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

Schedule ADIT-190	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Rounding Subtotal - p234			0 (()	0 0	
Less FASB 109 Above if not se Less FASB 106 Above if not se	eparately removed						
	eparately removed						
Total			0		O	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
 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-281						
A	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Rounding						
Subtotal - p275	C	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	C	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

A	В	C	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	
Rounding Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 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
- 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	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
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:

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

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

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) / Deficient Accumulated Deferred Income Tax			
		Pre-	Post-				
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,20	
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37	
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18	
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79	
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15	
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	- 0	190,117,96	
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	- 0	(195,39	
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59	
Gross-Up				(533,294,193)	(429,272,131)	(104,022,06	
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,68	

TABLE 2: Summary or (Excess) / Deficient Accumulated Deterred Income Tax by Function and Protected Mon-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	(408,886,820) A	(351,666,905) B	(57,219,915) C
Other	(1,226,864,514)	(965,021,838)	(261,842,676)
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)

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

Protected Excess Deferred income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.

Non-Protected Excess Deferred Excess Edered mortized over a few-gar period.

						TABLE 3: Annual Trac Allocable Excess Defer	cking of (Excess) /	Deficient Accumulate	ed Deferred Income Ta	x							TABLE 4: INFORMATION ONLY "Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC						
														Formula Rate Inputs		"Gross-up and	ADIT are not include	ded in rate base. For a	counting numoses.	the gross-up is record	ded in either FFRC		
) / Deficient ADIT (RSGI						otected			ortized		Account 192 2 or	254 and the ADIT is a	seculed in either EE	RC Account 190 or 283.			
	Remaining		mission	Remaining		neral	Remaining	Intangible		Intangible		Remaining	(Excess) / D	eficient ADIT	Annual	(Excess) / D	eficient ADIT				ecorded in either FE	NC ACCOUNT 150 OF 283.	
	Regulatory	(344,4	74,995)	Regulatory	(5,79		Regulatory	(1,39	5,176)	Regulatory	(57,2		Amortization		Average			(Excess) / Deficient		Regulatory	ADIT		
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability		
. 12/31/2018															D								
12/31/2019															E								
12/31/2020																							
12/31/2021																							
12/31/2019 12/31/2020 12/31/2021 12/31/2022																							
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12/31/2067																							
. 12/31/2068																							

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

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

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

• • • •	Accumulate	d Deferred Income Ta	x Asset / (Liability)	(Excess) / Defic	cient Accumulated De	ferred Income Tax
Provided to	FERC Acct.	Pre- Tax Rate Change	Post- Tax Rate Change	Total	Bustones	Non-Protecte
Description		Tax Rate Change	Tax Rate Change	Iotai	Protected	Non-Protecte
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability. Other	283					
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total (Excess) / Deficient Accumulated Deferred Income Tax						
Gross-Up						
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					
	mulated Deferred Income Tax by Function and Protected/Non-Protected Classif	cation				
Description				Total	Protected	Non-Protecte
FERC Transmission Allocable Excess Deferred Income Tax					A	В
Other						

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

						FFD0 T	TABLE 3: Annual Track Allocable Excess Deferr	ing of (Excess) /	Deficient Accumulated	d Deferred Income Tax					Francis But I				TABLE 4	: INFORMATION ONL'	Y	
						FERC Transmission	Allocable Excess Deterr s) / Deficient ADIT (RSGN	ed Income Tax				Non-Pr	4		Formula Rate Inputs		"Gross-up	and ADIT are n	ot included in rate bas	e. For accounting pur	poses, the gross-up is	s recorded in either
		Remaining		smission	Remaining		s) / Deticient ADIT (RSGN neral			-9.1-	Barra da la ca	Non-Pr (Excess) / De			Unamortized (Excess) / Deficient ADIT			FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 19				J or 283.
		Regulatory		Balance1	Regulatory		Balance)	Remaining Regulatory	Intar	Salancel	Remaining Regulatory	(Excess) / Di	eleneal	Annual Amortization	(Excess) / L				(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	Average ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)*
	rear	Life	Allioi t.	Eliu. Balalice	Life	Alliort.	Eliu. Balarice	Life	Alliort.	Eliu. Dalalice	Life	Alliort.	Eliu. Dalalice	ATTIBIADII	Ellu. Dalalice	ATTIBIADII	Tax Rate	Pactor	ADIT	Gross-op	Asset / (Liability)	Asset/ (Liability)
																						
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Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		Allocated
Othe	r Taxes	Col (L)	Allocator	Amount
	Plant Related		Net Plant Allocator	
	Plant Related		Allocator	
1	Total Plant Related	0	0.0000%	0
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
	Other Included		Net Plant Allocator	
	Other included		Allocator	
3	Total Other Included	0	0.0000%	0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		0
			=	
	Currently Excluded			
	Cultering 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

Line	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)	0
	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 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	
40	received by Transmission Owner			
10	Facilities Charges including Interconnection Agreements	Note 2		
11 12	Transmission maintenance revenue		Account 456.2	
12	Account 456 subtotal		(Sum Lines 7-11)	0
	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			0
				_
	Wages & Salary Allocator Total Allocated Miscellaneous General Revenue			0.00% 0
	Distribution Underbuild			
	Third party attachments			
	Common pole location fixed annual revenue credit		fixed	0
	Distribution Underbuild - Transmission related			0

Notes

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

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

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below Α 0 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 0.00% 119 Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 0.00% Common percent 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 0.00% 121 122 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% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 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 (Line 52 * Line 126) 0 Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 0.00% 129 SIT = State Income Tax Rate or Composite 0.00% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% 131 T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 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 (Line 134 * (1 / (1 - Line 131) 135 ITC Adjust. Allocated to Trans. - Grossed Up 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

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

and brown and	ervice Worksheet	ione				
uadhmeni	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detail/notes
- 1	December	204.58b	- ooutotes	i cai	Dalance	
	January	Monthly Balances				
	February	Monthly Balances Monthly Balances				
	March	Monthly Balances Monthly Balances				
	April					
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
12	November	Monthly Balances				
	December	204.58g				
15 14	Transmission Plant In Service		(Note M)		0	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	4
15	December	204.75b				
16	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
23	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
27	December	204.75g				
28	Distribution Plant In Service				0	1
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December December	204.5b			22/4/100	
	December	204.5g				
19 31	Intangible Plant In Service	9	(Note N)		0	Appendix A inpu
			(-	
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b				
	December	204.99g				
	General Plant In Service	204.99g	(Note N)		0	Appendix A input
10 54	General Flant III Get vice		(NOIC N)		·	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
25	December	204.46b		1 Gai	Dalance	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
41	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November					
		Monthly Balances 204.46g				
	Production Plant In Service	204.4bg			^	4
48	Production Plant In Service				0	1
						I
40	Florida Diseas Cold	201 100			^	1
49	Electric Plant Sold	204.102g			0	
						1
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)			A

Accumulated Depreciation Worksheet

Attachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 219.25c				
52	January	Monthly Balances				
53	February	Monthly Balances				
54	March	Monthly Balances				
	April	Monthly Balances				
56	May	Monthly Balances				
57	June	Monthly Balances				
58	July	Monthly Balances				
59	August	Monthly Balances				
60	September	Monthly Balances				
61	October	Monthly Balances				
62	November	Monthly Balances				
63	December	219.25c				
25 64	Transmission Accumulated Depreciation		(Note M)		0	Appendix A input
1						
1	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65	December	Prior year 219.26c				
•						·

6						
	6 January		Monthly Balances			
	7 February		Monthly Balances			
	8 March		Monthly Balances			
	9 April		Monthly Balances			
	0 May		Monthly Balances			
	1 June		Monthly Balances			
	2 July		Monthly Balances			
	3 August		Monthly Balances			
	4 September		Monthly Balances			
	5 October		Monthly Balances			
	6 November		Monthly Balances			
7			219.26c			
7	B Distribution Accumulated De	preciation				0
	Calculation of Intangible Acc	umulated Depreciation	Source		Year	Balance
	9 December		Prior year 200.21c			
	December December		200.21c			
8 8	Accumulated Intangible Dep	reciation		(Note N)		0
	Calculation of General Accur	nulated Depreciation	Source		Year	Balance
	2 December		Prior year 219.28c			
8			219.28c			
26 8	Accumulated General Depre	ciation		(Note N)		0
1						
1	Calculation of Production Ac	cumulated Depreciation	Source		Year	Balance
	5 December	cumulated Depreciation	Prior year 219.20 through 219.24		Year	Balance
8	December 3 January	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances		Year	Balance
8	5 December 6 January 7 February	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balance
8 8 8	5 December 6 January 7 February 8 March	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8	5 December 6 January 7 February 8 March 9 April	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8	5 December 6 January 7 February 8 March 9 April 0 May	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9	5 December 5 January 7 February 8 March 9 April 0 May	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 6	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balanca
8 8 8 8 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 4 September 5 October 6 November	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 4 September 5 October 6 November		Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balanca
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 1 June 2 July 3 August 4 September 5 October 6 November 7 December 1		Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 9 June 2 July 3 August 4 September 5 October 6 November 7 December 6 Production Accumulated De	oreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	Balance 0 0
8 8 8 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 5 October 6 November 7 December 8 Production Accumulated De	oreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	0
8 8 8 8 9 9 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 5 October 6 November 7 December 8 Production Accumulated De	oreciation Fotal Electric Plant)	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	0

Materials & Supplies

materials & Supplies				
				Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input		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			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	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					Transmission Related		
Land Held for Future Use		Prior Year Current Year	214.47d 214.47d	0	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

Aujustinents to A u C						
Appendix A Line #s, De	escriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Evoluded Member	ership Dues Expense					
Exciduded Wichilds	oranip buda Experiac					
					0	
					0	
		41			0	
63 Total		(Note C)	Appendix A Input		0	
PBOP						
	filed PBOP expense		Annual Update Informa	tional Filing	0	
	OP expense		Attachment 17 total		0	
58 Actual PE	BOP Expense Adjustment		Appendix A Input		0	Authorized Filled Expense minus Actual Expens€
B						
Property Insuran	nsurance Account 924		320.185b		0	
70 Floperty II			Appendix A Input		0	
1.0		()	Appoilais A iliput		·	

Regulatory Expense Related to Transmission Cost Support

A	A Line Me Description Notes From No. 4 Days Me and last value		Form No. 1	Transmission Related Non		
	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions rectly Assigned A&G		Amount	Appendix A input	Related L	Details
Specific *	Transmission related Regulatory Expense:					
	Federal Energy Regulatory Commission					
67	Total	sum	0	0	0	

Safety Related Advertising Cost Support

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

						Transmission Related	
A	Attack Developer Notes From No. 4 Developeration		Total		ljustments	Appendix A	Details
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Iotai	Plus au	ijusimenis	input	Details
53	Transmission O&M	321.112b		0	0		0
	Advantage Aprillage Control Aprillage Control						
	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatching	321.84b		0			
	(36 i.) Load Dispatching (56 i.1) Load Dispatch-Reliability	321.85b		0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b		0			
	(561.3) Load Dispatch-Transmission Service and Schedulinc	321.87b		0			
	(561.4) Scheduling, System Control and Dispatch Services	321.88b		0			
	(561.5) Reliability, Planning and Standards Developmen	321.89b		0			
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	Appendix A Input
168 Interest on Network Upgrade Facilities	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				Autorit
Network Opgrade Balance				
		Prior Year	Enter negative	0
		Prior Year Current Year	Enter negative	0
50 Network Upgrade Balance	(Note N)	Appendix A input		0

Depreciation Expense

Deprecia	uon Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
_				
Ira	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	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	Appendix A Input
Int	ingible plant			
	Amortization of limited term electric plant (404	(Note H)	336.1d	0
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	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			
61	Total	sum	0 Appendix A Input			
0.		Sam	- Appendix Ampac			

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	tion Summa	ary									
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wi	th Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 20	110)					
2	April	Year 2	TO estimates all transmissio	n 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 effe	ect for the Rate Year 1 (e.g., Jur	ne 1, 2011 - May 31, 2012)						
6	April	Year 3	TO populates the formula wi	th Year 2 data from FERC Form	No. 1 for Year 2 (e.g., 2011)						
7	April	Year 3	Reconciliation - actual data								
8	April	Year 3	TO estimates Cap Adds and	CWIP during Year 3 weighted b	based on Months expected to b	be in service in Year 3 (e.g.,	2012)				
Works	heet										
Step	Month	Year	Action								
1	April	Year 2		th Year 1 data from FERC Form Rev Req based on Year 1 data	No. 1 data for Year 1 (e.g., 20		get this number (without	inputs in lines 16 or 34 of A	ppendix A)		
2	April	Year 2 Plant In Service	TO estimates all transmission	n Cap Adds and CWIP for Year	2 weighted based on Months of	expected to be in service in	Year 2 (e.g., 2011) in pro	ojection and populates for a	ctuals as inputs to Attachme	ent 7 (but not Appendix A)	for true up.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly /

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)		(K)	1
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Monthly Additions	
	Other Transmission PIS		Energy Gateway		Transmission CWIP	We							
	(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											.	-	<u>l</u>

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

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

(M)	(N)	(0)	(P)	(Q)	(R)	(S)
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Tot
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
	-		-		-	
	-		-	-	-	
	-		-		-	
	-		-	-	-	
	-		-		-	
-	-		-		-	
-	-		-	-	-	
	-		-		-	
	-		-		-	
-	-		-	-	-	
	-		-		-	
-	-	-	-		-	

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

stimated 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	

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					_	attaciiiieiit 7 - 11ai	ISIIIISSIOII EIIIIAIICE	silletit Gila	ige worksneet									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate (FCR) if not Cor	ntributions in Aid c	of Construction (CIA	C)													
		Formula Line																
3	A B	157		Net Plant Carrying Cha							0.0000%							
5	C B	164		Net Plant Carrying Cha Line B less Line A	arge per 100 B	asis Point in KUE with	iout Depreciation				0.0000%							
,	C			.iiie b less Lille A							0.000070							
6	FCR if CIAC																	
7	D	158	1	Net Plant Carrying Cha	arge without D	epreciation, Return, i	nor Income Taxes				0.0000%							
	T. 500 W. (
	The FCR resulting fro Therefore actual reve				a for eubearua	nt veare												
	In the True-up, the ac				a ioi subseque	in years												
	Columns and rows ma		accommodate more	projects														
			(F	(Energy Gateway only)			Gateway Segment B-H)			Gateway Segment B-H)								
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment on																		
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis poin	nts)	0			0			0						l			
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 Expe	ense	-						-			-						
																		Fransmission Incentive
			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant						Credit
15	W 0 % ROE	Invest Yr 2010	or CWIP Balance	Depreciation	Revenue	or CWIP Balance	Depreciation R	levenue	or CWIP Balance	Depreciation F	Revenue	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)
15 16	W 0 % ROE W Increased ROE	2010		-		:	-					-			s -	s .	\$ -	٠.
17	W 0 % ROE	2011	-	-				-							s -		\$ -	Ť
18	W Increased ROE	2011	-	-				-		-	-			-	s -	S -		\$ -
19	W 0 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$ -	_
20 21	W Increased ROE W 0 % ROE	2012 2013		-		:	-					-			s -	5 -	s -	
22	W Increased ROE	2013	-					-							s -	s -	Ť	\$ -
23	W 0 % ROE	2014	-	-				-		-	-			-	s -		\$ -	
24	W Increased ROE	2014	-	-		-	•	-	-	-	-	-	-	•	\$ -	\$ -		\$ -
25 26	W 0 % ROE W Increased ROE	2015 2015	-			-			-	-		-	-		\$ -		\$ -	
27	W 0 % ROE	2016		-			-	-							s -	•	\$ -	•
28	W Increased ROE	2016	-	-				-		-	-			-	s -	S -		\$ -
29	W 0 % ROE	2017	-	-				-	-	-	-				s -		\$ -	
30 31	W Increased ROE W 0 % ROE	2017 2018	-			-			-	-		-	-		\$ -	\$ -	s -	\$ -
32	W Increased ROE	2018		-			-	-							s -	s -	* .	\$ -
33	W 0 % ROE	2019	-	-	-	-		-	-	-	-	-	-		\$ -		\$ -	
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-		s -	S -		\$ -
35 36	W 0 % ROE W Increased ROE	2020 2020	-	•	-	-	•	-	-		-	•	-	-	\$ -	e .	\$ -	ę
37	W 0 % ROE	2020			-			-	-	-	-		-		š -		\$ -	-
38	W Increased ROE	2021	-	-		-	-	-	-	-	-	-	-		\$ -	s -		\$ -
39	W 0 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$ -	
40 41	W Increased ROE W 0 % ROE	2022 2023	-	-	-		-		-	-	-		-		S -	s -	s -	\$ -
42	W Increased ROE	2023		-	-	-	-					-	-	-	s -	s -	* .	s -
43	W 0 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	1	\$ -	·
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	s -	S -		\$ -
45 46	W 0 % ROE W Increased ROE	2025 2025	-	-	-	-	-		-	-	-		-	-	\$ -	e .	\$ -	ę
46	W 0 % ROE	2025						- 1							s -	5 -	s -	•
48	W Increased ROE	2026	-	-		-	-	-	-	-		-	-		s -	s -		\$ -
49	W 0 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
50	W Increased ROE W 0 % ROE	2027 2028	-	-	-	-	-	-	-	-	-	-	-		\$ -	s -		\$ -
51 52	W 0 % ROE W Increased ROE	2028				-	-		-	-		-	-		s -	s -	\$ -	s .
53	W 0 % ROE	2029			-			-	-		-				\$ -	1	\$ -	·
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	!	\$ -
55						-	-		-			-	-			e	\$ -	e

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2023

New			Oreg	on	Washin	gton	Califor	nia	Utal	h	Wyom	ing	AZ, CO, N	AT, NM	Idah	0	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	352 353 354 355 356 357 358	Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conduit Underground Conduit Underground Town Conduit Undessified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
12 13 14	390 391.2 391.3 391.3 393 394 395 397.2	Land Rights Structures and Improvements Office Furniture and Equipment - Furniture Office Furniture and Equipment - Personal Computers Office Furniture and Equipment - Equipment Store Equipment Store Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment - Mobile Radio Equipment Miscellaneous Equipment Unclassified General	1,200.00 108,420,219.61	1.82% 2.07% 3.64%	95,314.98 14,113,885.28	2.50% 2.06%	4,333,090.05 4,3315,075.77	0.00% 1.99% 5.48%		2.05% 2.55% 4.97%	74,314.75 21,492,815.65 7,725,507.84	1.87% 2.28% 5.56%	243,969.91 241,580.90	0.00% 1.76% 2.77%		1.70% 1.84%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25	303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen															2.86% 6.15% 4.22%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2023 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
- 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 (Pa	rt III - Network :	Service) - Aver	age of current	year and prior	two years														Other
olumn	9	f1	f2	f3	f4	f5	f6	17	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f		j1	j2	j3
ustomer																										
ass																						Total NFO				
S/SA																										
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a 12CP																							1	-		

										OATT (Pa	rt II Long-Term	Firm Point-to-F	oint Transmiss	ion Service) - I	Projection												
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
Customer																											
Class RS / SA																											Total LTP
Jan	-				-	-	-		-			-		-	-			-	-		-		-	-		-	
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-
March	-	-	-	-	-	•	-	-	•	-	-	-	-	•	•	-	-	•	-	•		-	•	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-	-
Jun	-	-	-		-	-	-			-				-	-	-		-		-	-			-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-	-
Sept	-	-	-		-	-	-			-				-	-	-		-		-	-			-	-	-	-
Oct	-	-	-		-	-	-			-				-	-	-		-		-	-			-	-	-	
Nov	-	-	-	-	-		-				-	-					-		-	•		-		-	-	-	-
Dec	-					-												-			-				•	-	-
Total	-	-			-		-	-			-	-	-				-		-			-		-	-	-	-
Avg 12CP			•	•			•	•			•	•	•				•					•				•	

Total		Behind-	Total
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& OS	growth	Meter	Load
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PacifiCorp Attachment 9a1 - Load (Current Year)

										OATT (Part	III - 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	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 Attachment 9a2 - Load (One Year Prior)

YYY

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

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

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

YYY

										OAT	T (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			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-

PacifiCorp Attachment 9b - Load Divisor for True up

										OATT (Part	t III - Network	Service)												Other !	Service
Column	9	f1	f2	f3	f4	f5	f6	f7	fB	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	j1	j2	j3	
Customer																									
Class RS / SA																					Total NFO				
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Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-,	
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1	
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1	
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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			Service		
j1	j2	j3	j4	j5	j
					Total O
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												OATT Part	II Long-Term	Firm Point-to-Po	oint Transmiss	ion Service												<u> </u>
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g
Customer																												
Class																												Total LTP
RS / SA																												i .
Jan	•	-	-	•	-	-	-	-	-	•	•	•	•	-	-	•	•	•	•	•	•	-	-	-		•	-	1
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March	-	-	-	-	-		-	-	-	-		-	-	-	-			-	-	-	-	-	-	-			-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
May	-	-	-	-	-		-	-	-	-		-	-	-	-			-	-	-	-	-	-	-			-	-
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Aug		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
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Total Network & OS	Behind-the Meter	Total Network Load
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		Diviso
Total Network Load		Network
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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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$

Allocator	0.000%	100.000%	0.000%	0.000%
Total Allocated to Transmission by Category	\$ - \$	- \$	- \$	-

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

n	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 and non-firm

Third parties

PacifiCorp Commercial and Trading (C&T)

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

As Filed 1=Revenue credit 0=Denominator MW Treatment Description Revenue Att 3 input: Total OS contract revenue credits 0 0.0 Short-term revenue Short-term firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm Short-term non-firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term non-firm 0

0

0

PacifiCorp Attachment 14 - Cost of Capital Detail

				ı	Prior Year												
					(month end)						Current Year	(month end)					
		Appendix A input															
		value															
	Operation to apply to monthly	(result of operation specified in column															
Appendix A	input columns at	to left on monthly															
Line	right		Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0		.,	0	0	0	0	0	0	0
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, in 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, in 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, in 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, in 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, in 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, in 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0		Form 1, pg 113, in 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
		· ·	Interest on Long Term (427) and Associated Companies (430)		·			٥	· ·	U	· ·	0					· ·
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, ln 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, ln 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, ln 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, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208)PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	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, ln 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, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 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
Willia Gelieration i acinties	·
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)

(Boild Value in Hillions)		Accrued Liability:	Charged to:	Prior year	Current Year				By Catego	ry		
Description Account Calculatio	on 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
Totals				0.	0.0	0.0		0.000	0.000	0.000	0.000	
							Allocators Total (\$ millions)	100.000%	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	
	Attachment 3 input. Total PBOP	0
Notes:		

PACIFICORP

Enclosure 3

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

Shaded ce	olls are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allocators				
Wa	iges & Salary Allocation Factor			
	Transmission Wages Expense		354.21b	0
2	Total Wages Expense		354.28b	0
	Less A&G Wages Expense		354.27b	ő
	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5 W a	iges & Salary Allocator		(Line 1 / Line 4)	0.0000%
Pla	ant 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 Gr	oss Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14 Ne	t Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant Calc	ulations			
Pla	ant In Service			
	Transmission Plant In Service	(Note M)	Attachment 5	0
	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
	Intangible Plant	(Note N)	Attachment 5	0
	Total General and Intangible Plant		(Line 18 + Line 19)	0
	Wage & Salary Allocator General and Intangible Allocated to Transmission		(Line 5) (Line 20 * Line 21)	0.0000%
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
		(
24 To	tal Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

Shad	ed 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 27	Accumulated General Depreciation Accumulated Amortization	(Note N) (Note N)	Attachment 5 (Line 8)	0
28	Accumulated General and Intangible Depreciation	(11010 11)	(Line 26 + 27)	0
29	Wage & Salary Allocator		(Line 5)	0.0000%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	0
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	0
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	0
Adjus	tments 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
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	0
36	Unfunded Reserves Unfunded Reserves		Attachment 16	0
37	Prepayments Prepayments	(Note K & N)	Attachment 11	0
38	Abandoned Plant 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%
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator	(1401014)	(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
47	Cash Working Capital Operation & Maintenance Expense		(Line 75)	0
47	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	(note o)	(Line 47 * Line 48)	0.070
_,	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	0
51	Total Adjustment to Rate Base	-	(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	0
52	Rate Base		(Line 32 + Line 51)	0

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operati	ons & Maintenance Expense			
	Transmission ORM			
53	Transmission O&M Transmission O&M		Attachment 5	0
53 54			Attachment 5 Attachment 5	0
55	Less: Cost of Providing Ancillary Services Accounts 561.0-5 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 Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
		(Note D)		0
62	Less General Advertising Exp Account 930.1	(1)-1-(2)	320.191b	
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65 66	Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	0.0000%
	·		(Ellio 64 Ellio 66)	ŭ
	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
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
Depreci	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	(1401011)	(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 77 + Line 78)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 5) (Line 79 * Line 80)	0.0000%
	•			
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes C	Other Than Income			
	Taxes Other than Income Taxes		Attachment 2	0
_				
85	Total Taxes Other than Income Taxes		(Line 84)	0

haded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
eturn \	Capitalization 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

Shade	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction	on)
447	Debt percent	Total Long Term Debt	(Notes Q & R)	// in a 00 / // in a 00 + 440 +440\\	0.00%
117 118	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 + 110)) (Line 116 / (Lines 90 + 110 + 116))	0.00%
110	Common polocia	Common Clock	(Notes & a ry	(Eine 1107 (Eines 50 × 110 × 110))	0.0076
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
120	Debt Cost	Preferred Stock cost =		(Line 1037 Line 96)	0.00%
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	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)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Compo	osite Income Taxes				
	Income Tax Rates				
128	FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	p	(percent of federal income tax de		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 -	· SIT * FIT * p)} =		0.000%
132	T / (1-T)				0.000%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
	Income Tax Component =	(T/1-T) * Investment Return * (1-	(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b 135c	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amor	rtization Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	0 0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

Summary Cline 52 17	Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
157	Revenu	e Requirement		-	
Net Property-Plant & Equipment (Line 35)		_			
Total Adjustment to Trainer Base Base				(Line 22)	0
Total Transmission O.M.					0
Total Transmission Débit Cline 75 Cline 75 Cline 83 Clin					0
Total Transmission Depreciation & Amortization (Line 8)	100	Nate Base		(Ente 32)	· ·
Taxes Cliner than Income (Line 15)	140	Total Transmission O&M		(Line 75)	0
Investment Return (Line 127) (Line 136)	141	Total Transmission Depreciation & Amortization		(Line 83)	0
	142	Taxes Other than Income		(Line 85)	0
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Line 15) Attachment 15 Excluded Transmission Facilities (Note J) Attachment 15 (Line 146) Line 147) (Line 146) Line 147) (Line 148) Line 147) (Line 149) Line 147) (Line 149) Line 149) (Line 149) Line 149) (Line 149) Line 149) Revenue Credits Revenue Credits Revenue Credits Revenue Credits Attachment 3 Net Revenue Requirement (Line 150) (L	143	Investment Return		(Line 127)	0
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities (Line 15) (Excluded Transmission Facilities (Line 146 - Line 147) (Line 146 - Line 148) (Line 148) (Line 149 - Line 149) (Line 149 - Line 150) (Line 149 - Line 151) (Line 151 - Line 152) Net Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge (Line 151 - Line 152) Net Plant Carrying Charge (Line 154 - Line 159) (Line 154 - Line 159) (Line 154 - Line 155) (Line 154 - Line 156) (Line 156 - Line 143 - Line 144) Altachment 4 (Line 157 - Line 149 - Line 149) (Line 158 - Line 149 - Line 149) (Line 159 - Line 143 - Line 144) (Line 159 - Line 143 - Line 144) (Line 159 - Line 148 - Line 150) (Line 157 - Line 158) (Line 157 - Line 158) (Line 158 - Line 159) (Line 159 - Line 149 - Line 150) (Line 159 - Line 149 - Line 149) (Line 159 - Line	144	Income Taxes		(Line 136)	0
Transmission Plant in Service (Line 15)	145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
Transmission Plant In Service (Line 15)					
147 Excluded Transmission Facilities		·		(Line 15)	0
Inclusion Facilities			(Note I)	· · · · · · · · · · · · · · · · · · ·	0
Inclusion Ratio			(14010-0)		0
150 Gross Revenue Requirement				,	0.00%
Revenue Credits Revenue Requirement Revenue Credits Revenue Requirement Revenue				· · · · · · · · · · · · · · · · · · ·	0.00%
Revenue Credits Revenue Credits Revenue Requirement (Line 151 - Line 152) Net Plant Carrying Charge 154 Gross Revenue Requirement (Line 150) (Line 150) (Line 157 - Line 25 + Line 34) (Line 158 - Line 159) (Revenue Requirement (Line 150) (Line 154 - Line 76) / Line 155 Net Plant Carrying Charge without Depreciation (Line 154 - Line 76) / Line 155 Net Plant Carrying Charge without Depreciation, Return, nor income Taxes Net Plant Carrying Charge without Depreciation, Return, nor income Taxes Net Plant Carrying Charge Eaclulation per 100 Basis Point increase in ROE Seross Revenue Requirement Less Return and Taxes Attachment 4 (Line 150 - Line 143 - Line 144) (Line 150 - Line 145 - Line 145) (Line 151 - Line 145					0
152 Revenue Requirement		·		(2.110 1.10 2.110 100)	•
Net Plant Carrying Charge Gross Revenue Requirement (Line 150) (Line 17- Line 25 + Line 34) (Line 154 - Line 155) (Line 154 - Line 160) (Line 155 - Line 127 - Line 136) / Line 155 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge calculation per 100 Basis Point increase in ROE Sors Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 144) (Line 150 - Line 143 - Line 160) (Line 150 - Line 150 - Line 145 - Line 160) (Line 150 - Line 150 - Line 160) (Line 150 - Line 160) (Line 150 - Line 160) (Line 150 - Line 150 - Line 160) (Line 151 - Line 76) - Line 160				Attachment 3	0
Net Plant Carrying Charge 154 Gross Revenue Requirement 155 Net Transmission Plant 156 Net Plant Carrying Charge without Depreciation 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 159 Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Plant Carrying Charge per 100 Basis Point increase in ROE 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Revenue Requirement per 100 Basis Point increase in ROE 165 Net Plant Carrying Charge per 100 Basis Point increase in ROE 166 Net Plant Carrying Charge per 100 Basis Point increase in ROE 167 Net Plant Carrying Charge per 100 Basis Point increase in ROE 168 Net Plant Carrying Charge per 100 Basis Point increase in ROE 169 Net Plant Carrying Charge per 100 Basis Point increase in ROE 160 Net Plant Carrying Charge per 100 Basis Point increase in ROE 161 Net Revenue Requirement 162 Net Revenue Requirement 163 Net Revenue Requirement 164 Net Revenue Requirement 165 Net Revenue Requirement 166 Net Revenue Requirement 176 Transmission Incentive Credit 177 Attachment 7 188 Interest on Network Ugrade Facilities 189 Net Zonal Revenue Requirement 190 Network Service Rate 190 Network Service Rate 190 Note I) 190 Attachment 9a/9b				•	
154 Gross Revenue Requirement 156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, return, nor Income Taxes 159 Net Plant Carrying Charge vithout Depreciation, return, nor Income Taxes 159 Gross Revenue Requirement Less Return and Taxes 150 Increased Return and Taxes 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Plant Carrying Charge per 100 Basis Point increase in ROE 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Transmission Plant 152 Net Transmission Plant 153 Net Plant Carrying Charge per 100 Basis Point increase in ROE 155 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Revenue Requirement per 100 Basis Point increase in ROE 150 Increased Return and Taxes 150 Increased Return and Taxes 151 Net Transmission Plant 152 Net Plant Carrying Charge per 100 Basis Point increase in ROE 155 Increased Return and Taxes 156 Net Revenue Requirement 157 Transmission Incentive Credit 158 Interest on Network Upgrade Facilities 159 Net Zonal Revenue Requirement 150 Interest on Network Upgrade Facilities 150 Net Zonal Revenue Requirement 150 Interest on Network Upgrade Facilities 150 Net Zonal Revenue Requirement 150 Net Zonal Revenue Requirement 150 Net Zonal Revenue Requirement 150 Network Service Rate 150 Interest On Network Upgrade Facilities 150 Network Service Rate 150 Network Service Rate	153	Net Revenue Requirement		(Line 151 - Line 152)	0
155 Net Transmission Plant 156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement per 100 Basis Point increase in ROE 166 Increased Return and Taxes 167 Net Revenue Requirement 168 Net Revenue Requirement 169 Transmission Incentive Credit 160 Requirement 160 Interest on Network Upgrade Facilities 160 Interest Requirement 160 Interest on Network Upgrade Facilities 160 Net Zonal Revenue Requirement 170 I2 CP Monthly Peak (MW) 170 Attachment 5 Attachment 5 170 Line 160 Attachment 9/9b					
156 Net Plant Carrying Charge 157 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes 160 Increased Return and Taxes 161 Net Revenue Requirement per 100 Basis Point increase in ROE 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point increase in ROE 165 Net Revenue Requirement per 100 Basis Point increase in ROE 166 Net Revenue Requirement 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 160 Interest on Network Upgrade Facilities 170 12 CP Monthly Peak (MW) 180 Attachment 9a/9b 180 Attachment 9a/9b					0
Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) Increased Return and Taxes (Line 159 + Line 140) Increased Return and Taxes (Line 159 + Line 140) (Line 157 - Line 25 + Line 34) (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 162) Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 / Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 161 - Line 76) / Line 162 Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes (Line 163) Increased Return and Taxes Increased Return and Taxes (Line 163) Increased Return and Taxes (Line 164) Increased Return and Taxes (Line 165) Increased Return and Taxes (L					0
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Revenue Requirement Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0.0000%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE 159 Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 167 + Line 162) Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement (Line 161 - Line 76) / Line 162 Net Revenue Requirement (Line 153) Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Attachment 5 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0.0000%
Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) Reteased Return and Taxes Attachment 4 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 17 - Line 25 + Line 34) (Line 181 / Line 162) (Line 181 / Line 182) Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 181 / Line 162) (Line 181 / Line 182) (Line 181 / Line 183) (Line 181 / Line 183) (Line 181 / Line 183) (Line 181 / Line 184) (Line 181 / Line 183) (Line 181 / Line 184) (Lin	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
Increased Return and Taxes Attachment 4 161 Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant 162 Net Transmission Plant 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation 165 Net Revenue Requirement 166 Facility Credits under Section 30.9 of the OATT 167 Transmission Incentive Credit 168 Interest on Network Upgrade Facilities 169 Net Zonal Revenue Requirement 170 12 CP Monthly Peak (MW) Attachment 9a/9b Attachment 4 (Line 159 + Line 160) (Line 161 / Line 162) (Line 165 / Line 162)				4	_
Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Attachment 5 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Line 159 + Line 160) (Line 157 + Line 162) (Line 153) (Line 153) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)					0
Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement (Line 153) Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Net Transmission Plant (Line 15 - Line 25 + Line 34) (Line 16 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 5 (Line 153) Attachment 7 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)					0
Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Network Market Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) (Line 165) Line 165 / Line 162 (Line 163) Attachment 5 Attachment 5 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate					0
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 Net Revenue Requirement (Line 153) Attachment 5 Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) (Line 162 (Line 165) Attachment 5 Attachment 5 (Line 165+166+167+168)					0.0000%
Facility Credits under Section 30.9 of the OATT Attachment 5 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 170 12 CP Monthly Peak (MW) Attachment 5 (Line 165 + 166 + 167 + 168) Attachment 5 (Line 165 + 166 + 167 + 168)					0.0000%
Facility Credits under Section 30.9 of the OATT Attachment 5 Attachment 7 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Attachment 7 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) Attachment 9a/9b	165	Net Revenue Requirement		(Line 153)	0
167 Transmission Incentive Credit Attachment 7 168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0
168 Interest on Network Upgrade Facilities Attachment 5 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b					0
Network Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	168	Interest on Network Upgrade Facilities		Attachment 5	0
170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b	169			(Line 165 + 166 + 167 + 168)	0
		Network Service Rate			
171 Rate (\$/MW-year) (Line 169 / 170)	170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
	171	Rate (\$/MW-year)		(Line 169 / 170)	0
172 Network Service Rate (\$/MW-year) (Line 171)	172	Network Service Rate (\$/MW-year)		(Line 171)	0

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

- 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	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$0
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	0
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$0.000000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$0.000000
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.000000
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$0.00
15	Off-Peak Hours (\$/MWh)	Line 13 / 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	
•	T. I. T ADIT	0 0 0 0 0 0						
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				F	Attachment 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

omounic / LDT 100	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0) (0	0	
Subtotal - p234 Less FASB 109 Above if not sepal Less FASB 106 Above if not sepal	rately removed						
Less FASB 106 Above if not separ	rately 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
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
 5. Deterred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-281							
	A	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 remo Less FASB 106 Above if not separately remo	oved						
Less FASB 106 Above if not separately reme	oved						
Total			0 0	0	0	0	

Instructions for Account 281:

- Instructions for Account 281:

 A DIT 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

00110441071211202						
A	В	C	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						
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	0	0	0	0	0	
Rounding Subtotal - p277 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total						
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 & 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 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

			C	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 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	nd 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

Schedule ADIT-190	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Rounding Subtotal - p234			0 (()	0 0	
Less FASB 109 Above if not se Less FASB 106 Above if not se	eparately removed						
	eparately removed						
Total			0		O	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
 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-281						
A	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Rounding						
Subtotal - p275	C	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	C	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

A	В	C	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	
Rounding Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 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
- 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	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
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:

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

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

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) / Deficient Accumulated Deferred Income Tax		
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,20
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	- 0	190,117,96
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	- 0	(195,39
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59
Gross-Up				(533,294,193)	(429,272,131)	(104,022,06
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,68

TABLE 2: Summary or (Excess) / Deficient Accumulated Deterred Income Tax by Function and Protected Mon-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	(408,886,820) A	(351,666,905) B	(57,219,915) C
Other	(1,226,864,514)	(965,021,838)	(261,842,676)
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)

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

Protected Excess Deferred income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.

Non-Protected Excess Deferred income Tax is being amortized over a few-pare priori.

						TABLE 3: Annual Trac Allocable Excess Defer	cking of (Excess) /	Deficient Accumulati	ed Deterred Income Ta	x								TABLE 4: INF	ORMATION ONLY		
													_	Formula Rate Inputs		"Gross-up and	ADIT are not include	ded in rate base. For a	counting numoses.	, the gross-up is record	led in either FFRC
						s) / Deficient ADIT (RSGI						otected			ortized		Account 192 2 or	254 and the ADIT is a	seculed in either EE	RC Account 190 or 283	
	Remaining		nission	Remaining		neral	Remaining	Intar	ngible	Remaining	(Excess) / D	eficient ADIT	Annual	(Excess) / D	eficient ADIT				ecorded in either FE	NC ACCOUNT 150 OF 263	
	Regulatory	(344,4)	74,995)	Regulatory		96,735)	Regulatory	(1,39	5,176)	Regulatory	(57,21		Amortization		Average			(Excess) / Deficient		Regulatory	ADIT
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability
1. 12/31/2018															D						
2. 12/31/2019															E						
3. 12/31/2020																					
4. 12/31/2021																					
2. 12/31/2019 3. 12/31/2020 4. 12/31/2021 5. 12/31/2022																					
6. 12/31/2023																					
6. 12/31/2023 7. 12/31/2024 8. 12/31/2025 9. 12/31/2026 0. 12/31/2027																					
8. 12/31/2025																					
9. 12/31/2026																					
0. 12/31/2027																					
1. 12/31/2028																					
2. 12/31/2029																					
3. 12/31/2030																					
0. 12/31/2028 1. 12/31/2028 2. 12/31/2029 3. 12/31/2030 4. 12/31/2031 5. 12/31/2032 6. 12/31/2033 7. 12/31/2034																					
5. 12/31/2032																					
6. 12/31/2033																					
7. 12/31/2034																					
7. 12/31/2035 8. 12/31/2035 9. 12/31/2036 0. 12/31/2037 1. 12/31/2038 2. 12/31/2039																					
9. 12/31/2036																					
0. 12/31/2037																					
1. 12/31/2038																					
2. 12/31/2039																					
3. 12/31/2040																					
4. 12/31/2041																					
5. 12/31/2042 6. 12/31/2043																					
6. 12/31/2043																					
7. 12/31/2044																					
8. 12/31/2045																					
9. 12/31/2046																					
0. 12/31/204/																					
1. 12/31/2048																					
2. 12/31/2049																					
3. 12/31/2050																					
6. 1231/2043 6. 12/31/2044 8. 12/31/2045 9. 12/31/2046 0. 12/31/2047 1. 12/31/2048 2. 12/31/2049 3. 12/31/2050 4. 12/31/2051 5. 12/31/2053 6. 12/31/2053																					
0. 12/31/2052																					
b. 12/31/2053																					
1 1 2977/2018 1 2977/2018 2 29																					
0. 12/31/2000																					
9. 12/31/2056 0. 12/31/2057																					
1 12/31/2007																					
1. 12/31/2058 2. 12/31/2059																	- —				_
3 12/31/2000																	- —				_
3. 12/31/2060 4. 12/31/2061																					
5. 12/31/2062																					
6. 12/31/2063																					
7. 12/31/2064																	- —				_
8. 12/31/2065																	-				
9. 12/31/2066																					
0. 12/31/2067																					
1. 12/31/2068																	-				_
1. 12/31/2000																					

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

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

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

• • • •	Accumulate	d Deferred Income Ta	x Asset / (Liability)	(Excess) / Deficient Accumulated Deferred Income Ta				
Provided to	FERC Acct.	Pre- Tax Rate Change	Post- Tax Rate Change	Total	Bustones	Non-Protecte		
Description		Tax Rate Change	Tax Rate Change	Iotai	Protected	Non-Protecte		
Accum. Deferred Income Tax Asset	190							
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281							
Accum. Deferred Income Tax Liability: Other Property	282							
Accum. Deferred Income Tax Liability. Other	283							
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)								
Other Regulatory Assets	182							
Other Regulatory Liabilities	254							
Total (Excess) / Deficient Accumulated Deferred Income Tax								
Gross-Up								
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254							
	mulated Deferred Income Tax by Function and Protected/Non-Protected Classif	cation						
Description				Total	Protected	Non-Protecte		
FERC Transmission Allocable Excess Deferred Income Tax					A	В		
Other								

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

						FFRO T	TABLE 3: Annual Track	ing of (Excess) /	Deficient Accumulated	d Deferred Income Tax	t .				Francis But I				TABLE 4	: INFORMATION ONL'	Y	
	FERC Transmission Milocable Execution Ferce of Perfect (Excess) Deficience See Deferred Income Tax Protected (Excess) Deficience See Deferred Income Tax Protected (Excess) Deficiency See Deferred Income Tax Protected (Excess) Deferred Income Tax Protected Inco										Formula Rate Inputs Non-Protected Unamortized					"Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either						
		Remaining		smission	Remaining		s) / Deficient ADIT (RSGM neral			-9.1-	Barra da la ca	Non-Pr (Excess) / De				eficient ADIT					her FERC Account 190	
		Regulatory		Balance1	Regulatory		Balance)	Remaining Regulatory	Intar	Salancel	Remaining Regulatory	(Excess) / Di	eleneal	Annual Amortization	(Excess) / L				(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	Average ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)*
	Tear	Life	Allioi t.	Eliu. Balalice	Life	Allioi t.	Eliu. Balalice	Life	Alliort.	Eliu. Dalalice	Life	Alliort.	Eliu. Dalalice	ATTIBIADII	Ellu. Dalalice	ATT IB - AUIT	Tax Nate	Pactor	ADIT	Gross-op	Asset / (Liability)	Asset/ (Liability)
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- 5																						
6																						
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46.																						
47.																						
48.																						
46. 47. 48. 49. 50.																						

Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		Allocated
Othe	r Taxes	Col (L)	Allocator	Amount
	Plant Related		Net Plant Allocator	
	Plant Related		Allocator	
1	Total Plant Related	0	0.0000%	0
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
	Other Included		Net Plant Allocator	
	Other included		Allocator	
3	Total Other Included	0	0.0000%	0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		0
			=	
	Currently Excluded			
	Cultering 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

Line	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)	0
	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 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	
40	received by Transmission Owner			
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	Account 456 subtotal		(Sum Lines 7-11)	0
	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			0
				_
	Wages & Salary Allocator Total Allocated Miscellaneous General Revenue			0.00% 0
	Distribution Underbuild			
	Third party attachments			
	Common pole location fixed annual revenue credit		fixed	0
	Distribution Underbuild - Transmission related			0

Notes

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

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

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below Α 0 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 0.00% 119 Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 0.00% Common percent 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 0.00% 121 122 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% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 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 (Line 52 * Line 126) 0 Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 0.00% 129 SIT = State Income Tax Rate or Composite 0.00% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% 131 T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 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 (Line 134 * (1 / (1 - Line 131) 135 ITC Adjust. Allocated to Trans. - Grossed Up 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

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

THE III OC	ervice Worksheet	diana				Detail/notes
uaconment	A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
4	December	204.58b	1.00110162	ı cai	Dalance	
	January	Monthly Balances				
	February	Monthly Balances Monthly Balances				
	March	Monthly Balances Monthly Balances				
	April					
	May	Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
11	October	Monthly Balances				
12	November	Monthly Balances				
13	December	204.58g				
15 14	Transmission Plant In Service	· ·	(Note M)		0	Appendix A inpu
	Calculation of Distribution Plant In Service	Source		Year	Balance	е
15	December	204.75b				
16	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	Mav	Monthly Balances Monthly Balances				
	June	Monthly Balances				
	July	Monthly Balances				
23	August	Monthly Balances				
24	September	Monthly Balances				
25	October	Monthly Balances				
26	November	Monthly Balances				
	December	204.75g				
28	Distribution Plant In Service	2011709			0	
	Distribution Figure 11 Convictor				ŭ	
	Calculation of Intangible Plant In Service	Source		Year	Balance	φ.
20	December	204.5b		i cai	Dalance	
	December	204.5g				
10 31	Intangible Plant In Service	204.0g	(Note N)		0	Appendix A inpu
	mangible riant in convice		(1101011)		·	л фрония и при
	Calculation of General Plant In Service	Source		Year	Balance	a
22	December	204.99b		i cai	Dalance	
	December	204.99g				
	General Plant In Service	204.99g	(Note N)			Appendix A inpu
10 34	General Plant III Service		(Note IV)		U	Appendix A iripu
	Calculation of Production Plant In Service	Source		Year	Balance	
25				real	Dalance	
	December	204.46b				
	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	204.46g				
48	Production Plant In Service				0	
						I
49	Electric Plant Sold	204.102g			0	
						1
			41. 10		_	┨.
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appe
						1

Accumulated Depreciation Worksheet

Attachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 219.25c				
52	January	Monthly Balances				
53	February	Monthly Balances				
54	March	Monthly Balances				
	April	Monthly Balances				
56	May	Monthly Balances				
57	June	Monthly Balances				
58	July	Monthly Balances				
59	August	Monthly Balances				
60	September	Monthly Balances				
61	October	Monthly Balances				
62	November	Monthly Balances				
63	December	219.25c				
25 64	Transmission Accumulated Depreciation		(Note M)		0	Appendix A input
1						
1	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65	December	Prior year 219.26c				
•						·

6						
	6 January		Monthly Balances			
	7 February		Monthly Balances			
	8 March		Monthly Balances			
	9 April		Monthly Balances			
	0 May		Monthly Balances			
	1 June		Monthly Balances			
	2 July		Monthly Balances			
	3 August		Monthly Balances			
	4 September		Monthly Balances			
	5 October		Monthly Balances			
	6 November		Monthly Balances			
7			219.26c			
7	B Distribution Accumulated De	preciation				0
	Calculation of Intangible Acc	umulated Depreciation	Source		Year	Balance
	9 December		Prior year 200.21c			
	December December		200.21c			
8 8	Accumulated Intangible Dep	reciation		(Note N)		0
	Calculation of General Accur	nulated Depreciation	Source		Year	Balance
	2 December		Prior year 219.28c			
8			219.28c			
26 8	Accumulated General Depre	ciation		(Note N)		0
1						
1	Calculation of Production Ac	cumulated Depreciation	Source		Year	Balance
	5 December	cumulated Depreciation	Prior year 219.20 through 219.24		Year	Balance
8	December 3 January	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances		Year	Balance
8	5 December 6 January 7 February	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balance
8 8 8	5 December 6 January 7 February 8 March	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8	5 December 6 January 7 February 8 March 9 April	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8	5 December 6 January 7 February 8 March 9 April 0 May	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9	5 December 5 January 7 February 8 March 9 April 0 May 1 June	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August	<u>cumulated Depreciation</u>	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 8 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 6	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balanca
8 8 8 8 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 4 September 5 October 6 November	cumulated Depreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 4 September 5 October 6 November		Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balanca
8 8 8 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 1 June 2 July 3 August 4 September 5 October 6 November 7 December 1		Prior year 219.20 through 219.24 Monthly Balances Monthly Balances		Year	Balance
8 8 8 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 9 June 2 July 3 August 4 September 5 October 6 November 7 December 6 Production Accumulated De	oreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	Balance 0 0
8 8 8 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 5 October 6 November 7 December 8 Production Accumulated De	oreciation	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	0
8 8 8 8 9 9 9 9 9 9 9 9	5 December 6 January 7 February 8 March 9 April 0 May 1 June 2 July 3 August 4 September 5 October 6 November 7 December 8 Production Accumulated De	oreciation Fotal Electric Plant)	Prior year 219.20 through 219.24 Monthly Balances Monthly Balances	(Note M)	Year	0

Materials & Supplies

materials & Supplies				
				Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input		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			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	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					Transmission Related		
Land Held for Future Use		Prior Year Current Year	214.47d 214.47d	0	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

Adjustinents to A & G Expense			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total Details
Excluded Membership Dues Expense			
			0
			0
			0
63 Total	(Note C)	Appendix A Input	0
PBOP			
Authorized filed PBOP expense		Annual Update Informational Filing	0
Actual PBOP expense		Attachment 17 total	0
58 Actual PBOP Expense Adjustment		Appendix A Input	Authorized Filled Expense minus Actual Expense
Property 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		Form No. 1 Amount	Transmission Related Non-tr Appendix A input R			
Direc	ctly Assigned A&G						
Specific Tra	ansmission related Regulatory Expense:						
	Federal Energy Regulatory Commission						
67	Total	sum	0	0	0		

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)	0.00%	Enter Average State Income Tax Rate

Adjustments to Transmission O&M

						Transmission Related	
A	Attack Davidson Note From N. A Davids and Industry		Total		ljustments	Appendix A	Details
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Iotai	Plus au	ijusimenis	input	Details
53	Transmission O&M	321.112b		0	0		0
	Advantage Aprillage Control Aprillage Control						
	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatching	321.84b		0			
	(36 i.) Load Dispatching (56 i.1) Load Dispatch-Reliability	321.85b		0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b		0			
	(561.3) Load Dispatch-Transmission Service and Schedulinc	321.87b		0			
	(561.4) Scheduling, System Control and Dispatch Services	321.88b		0			
	(561.5) Reliability, Planning and Standards Developmen	321.89b		0			
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	Appendix A Input
168 Interest on Network Upgrade Facilities	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				Autorit
Network Opgrade Balance				
		Prior Year	Enter negative	0
		Prior Year Current Year	Enter negative	0
50 Network Upgrade Balance	(Note N)	Appendix A input		0

Depreciation Expense

Deprecia	uon Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
_				
Ira	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	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	Appendix A Input
Int	ingible plant			
	Amortization of limited term electric plant (404	(Note H)	336.1d	0
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	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
61	Total	sum	0 Appendix A Input
0.		Sam	- Appendix Ampac

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	tion Summ	ary									
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wi	th Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 20	110)					
2	April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e	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 effe	ect for the Rate Year 1 (e.g., Jun	ne 1, 2011 - May 31, 2012)						
6	April	Year 3	TO populates the formula wi	th Year 2 data from FERC Form	No. 1 for Veer 2 (e.g. 2011)						
7	April	Year 3	Reconciliation - actual data		140. 1101 1001 2 (c.g., 2011)						
,	April	Teal 3	Neconcilation - actual data								
8	April	Year 3	TO estimates Cap Adds and	CWIP during Year 3 weighted I	based on Months expected to b	be in service in Year 3 (e.g.,	2012)				
Works	heet										
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula wi	th Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 20	110)					
			\$ -	Rev Req based on Year 1 data		Must run Appendix A to g	get this number (without	nputs in lines 16 or 34 of A	ppendix A)		
2	April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e	expected to be in service in	Year 2 (e.g., 2011) in pro	jection and populates for a	ctuals as inputs to Attachme	ent 7 (but not Appendix A)	for true up.
		Plant In Service									
	ĺ	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly A

	Fidili III Service										CWIF	
	(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	
		monuny Additions										
	Other Transmission PIS		Energy Gateway	Transmission CWIP								
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	
CWIP Balance Dec (prior year)										-		_
Jan						-				-		-
Feb										-		-
Mar										-		-
Apr										-		-
May					-	-			-	-		-
Jun					-	-			-	-		-
Jul					-	-			-	-		-
Aug					-	-			-	-		-
Sep	-									-		-
Oct					-	-			-	-		-
Nov					-	-			-	-		-
Dec	-			-			-			-		

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

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

| One | Transmission PIS | Energy Galleway | Other Transmission PIS | Energy Galleway | Other Transmission CMP | Transmission CMP | Imp | Amount (J.x.L.) | Other Transmission CMP | Imp |

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	

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					_	attaciiiieiit 7 - 11ai	ISIIIISSIOII EIIIIAIICE	silletit Gila	ige worksneet									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate (FCR) if not Cor	ntributions in Aid c	of Construction (CIA	C)													
		Formula Line																
3	A B	157		Net Plant Carrying Cha							0.0000%							
5	C B	164		Net Plant Carrying Cha Line B less Line A	arge per 100 B	asis Point in KUE with	iout Depreciation				0.0000%							
,	C			.iiie b less Lilie A							0.000070							
6	FCR if CIAC																	
7	D	158	1	Net Plant Carrying Cha	arge without D	epreciation, Return, i	nor Income Taxes				0.0000%							
	T. 500 W. (
	The FCR resulting fro Therefore actual reve				to for eubearua	nt veare												
	In the True-up, the ac				a ioi subseque	in years												
	Columns and rows ma		accommodate more	projects														
			(F	(Energy Gateway only)			Gateway Segment B-H)			Gateway Segment B-H)								
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment on																		
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis poin	nts)	0			0			0						l			
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 Expe	ense	-						-			-						
																		Fransmission Incentive
			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant						Credit
15	W 0 % ROE	Invest Yr 2010	or CWIP Balance	Depreciation	Revenue	or CWIP Balance	Depreciation R	levenue	or CWIP Balance	Depreciation F	Revenue	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)
15 16	W 0 % ROE W Increased ROE	2010		-		:	-					-			s -	s .	\$ -	٠.
17	W 0 % ROE	2011	-	-				-							s -		\$ -	Ť
18	W Increased ROE	2011	-	-				-		-	-			-	s -	S -		\$ -
19	W 0 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$ -	_
20 21	W Increased ROE W 0 % ROE	2012 2013		-		:	-					-			s -	5 -	s -	-
22	W Increased ROE	2013	-					-							s -	s -	Ť	\$ -
23	W 0 % ROE	2014	-	-				-		-	-			-	s -		\$ -	
24	W Increased ROE	2014	-	-		-	•	-	-	-	-	-	-	•	\$ -	\$ -		\$ -
25 26	W 0 % ROE W Increased ROE	2015 2015	-			-			-	-		-	-		\$ -		\$ -	
27	W 0 % ROE	2016		-			-	-	-						s -	•	\$ -	•
28	W Increased ROE	2016	-	-				-		-	-			-	s -	S -		\$ -
29	W 0 % ROE	2017	-	-				-	-	-	-				s -		\$ -	
30 31	W Increased ROE W 0 % ROE	2017 2018	-			-			-	-		-	-		\$ -	\$ -	s -	\$ -
32	W Increased ROE	2018		-			-	-	-						s -	s -	* .	\$ -
33	W 0 % ROE	2019	-	-	-	-		-	-	-	-	-	-		\$ -		\$ -	
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-		s -	S -		\$ -
35 36	W 0 % ROE W Increased ROE	2020 2020	-	•	-	-	-	-	-		-	•	-	-	\$ -	e .	\$ -	ę
37	W 0 % ROE	2020			-			-	-	-	-		-		š -		\$ -	-
38	W Increased ROE	2021	-	-		-	-	-	-	-	-	-	-		\$ -	s -		\$ -
39	W 0 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$ -	
40 41	W Increased ROE W 0 % ROE	2022 2023	-	-	-		-		-	-	-		-		S -	s -	s -	\$ -
42	W Increased ROE	2023		-	-	-						-	-	-	s -	s -	* .	s -
43	W 0 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	1	\$ -	·
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	s -	S -		\$ -
45 46	W 0 % ROE W Increased ROE	2025 2025	-	-	-	-	-		-	-	-	-	-	-	\$ -	e .	\$ -	ę
46	W 0 % ROE	2025						- 1							s -	5 -	s -	•
48	W Increased ROE	2026	-	-		-	-	-	-	-		-	-		s -	s -		\$ -
49	W 0 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
50	W Increased ROE W 0 % ROE	2027 2028	-	-	-	-	-	-	-	-	-	-	-		\$ -	s -		\$ -
51 52	W 0 % ROE W Increased ROE	2028				-	-		-	-		-	-		s -	s -	\$ -	s .
53	W 0 % ROE	2029			-			-	-		-				\$ -	1	\$ -	·
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	!	\$ -
55						-	-		-			-	-			e	\$ -	e

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State -2022 2023

New		Orego		Washing		Califor	nia	Utah		Wyomi		AZ, CO, M		ldaho)	Company
Row A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
	0.2 Land Rights															1.06%
	52 Structures and Improvements															1.36%
	53 Station Equipment															1.78%
	54 Towers and Fixtures															1.44%
	55 Poles and Fixtures															2.15%
	56 Overhead Conductors and Devices															1.81%
	57 Underground Conduit															1.55%
	58 Underground Conductors and Devices															1.61%
9 3	59 Roads & Trails															1.21%
10	Unclassified Transmission															1.73%
	9.2 Land Rights	1,200.00	1.82%	95,314.98	2.50%		0.00%	97,061.28	2.05%		1.87%		0.00%	4,867.64	1.70%	
	90 Structures and Improvements	108,420,219.61	2.07%	14,113,885.28	2.06%	4,333,090.05	1.99%	104,655,492.38	2.55%	21,492,815.65	2.28%	243,969.91	1.76%	15,544,215.60	1.84%	
	91 Office Furniture and Equipment - Furniture															5.00%
	.2 Office Furniture and Equipment - Personal Computers															20.00%
	.3 Office Furniture and Equipment - Equipment															12.50% 4.00%
	93 Store Equipment															4.00%
	794 Tools, Shop and Garage Equipment															5.00%
	95 Laboratory Equipment 97 Communication Equipment															4.30%
	7.2 Communication Equipment - Mobile Radio Equipment															9.09%
	98 Miscellaneous Equipment															5.00%
22	Unclassified General	22,784,916.53	3.64%	3.977.813.14	3.31%	3,315,075.77	5.48%	28.516.659.41	4.97%	7,725,507.84	5.56%	241.580.90	2.77%	3,178,134.74	4.61%	3.0076
	Onolassilica Octiciai	22,704,910.00	3.04 /6	0,017,010.14	3.3170	0,010,070.77	3.4676	20,010,005.41	4.57 /0	1,120,001.04	3.30 /6	241,300.90	2.1170	5,170,134.74	4.0176	
23 3	02 Franchises and Consents															2.86% 5.16%
	03 Miscellaneous Intangible Plant															6.15% 6.10%
	0.1 Leasehold Improvements - Gen															4.22% 2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last 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 denreciation rate
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 2023 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
- as Commission United Section 1982 (Clearing & Grading), and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.

 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 303. (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned

 New FERC Sub-account 391.0 (Office Principle and Equipment) as a company of the supervisor of the supervis

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Pa	rt III - Network :	Service) - Aver	age of current	year and prior	two years														Other
olumn	9	f1	f2	f3	f4	f5	f6	17	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f		j1	j2	j3
ustomer																										
ass																						Total NFO				
S/SA																										
in	•	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
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a 12CP																							1	-		

										OATT (Pa	rt II Long-Term	Firm Point-to-F	oint Transmiss	ion Service) - I	Projection												
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g
Customer																											
Class RS / SA																											Total LTP
Jan	-				-	-	-		-			-		-	-			-	-		-		-	-		-	
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-
March	-	-	-	-	-	•	-	-	•	-	-	-	-	•	•	-	-	•	-	•		-	•	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-	-
Jun	-	-	-		-	-	-			-				-	-	-		-		-				-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		-	-	-	-	-	-	-
Sept	-	-	-		-	-	-			-				-	-	-		-		-				-	-	-	-
Oct	-	-	-		-	-	-			-				-	-	-		-		-				-	-	-	
Nov	-	-	-	-	-		-				-	-					-		-	•		-		-	-	-	-
Dec	-																				-				•	-	-
Total	-	-			-		-	-			-	-	-				-		-			-		-	-	-	-
Avg 12CP			•	•			•	•			•	•	•				•					•				•	

Total		Behind-	Total
Network	1%	the	Network
& OS	growth	Meter	Load
-	-		
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-			
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PacifiCorp Attachment 9a1 - Load (Current Year)

										OATT (Part	III - 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	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 Attachment 9a2 - Load (One Year Prior)

YYY

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

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

YYY

										OAT	T (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			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-

PacifiCorp Attachment 9b - Load Divisor for True up

										OATT (Part	t III - Network	Service)												Other !	Service
Column	9	f1	f2	f3	f4	f5	f6	f7	fB	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	j1	j2	j3	
Customer																									
Class RS / SA																					Total NFO				
Jan		-	•		-			-	-				-	-							-	-	-	-	
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-,	
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1	
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1	
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1	
Dec	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	
Total		-		-	-			-	-		-		-	-							-	-	-	-	
Avg 12CP	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

			Service		
j1	j2	j3	j4	j5	j
					Total O
			-		
-	-	-	-		
-	-		-		
	-	-	-		
-	-	-	-		
	-	-	-		
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	-	-	-	-	
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												OATT Part	II Long-Term	Firm Point-to-Po	oint Transmiss	ion Service												<u> </u>
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g
Customer																												
Class																												Total LTP
RS / SA																												i .
Jan	•	-	-	•	-	-	-	-	-	•	•	•	•	-	-	•	•	•	•	•	•	-	-	-		•	-	1
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-		-	-	-	-		-	-	-	-			-	-	-	-	-	-	-			-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
May	-	-	-	-	-		-	-	-	-		-	-	-	-			-	-	-	-	-	-	-			-	-
Jun	-	-	-	•	-	•	-	-	-		•	-	•	-	-	-	•	-	•	•	•	-	-	-	-	•	-	-
Jul	-	-	-	•	-	•	-	-	-		•	-	•	-	-	-	•	-	•	•	•	-	-	-	-	•	-	-
Aug		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
Sept	-	-	-		-	-	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-			
Oct	-	-		-		-		-		-	-		-	-		-	-	-	-	•	•	-		-	-	-		1 -
Nov	-	-	-		-		-	-	-	-		-	-	-	-	-			-	-		-	-	-				-
Dec		-		_			-	-			_	-	_			_	_			_								└
Total	-			-										-				-	-				-		-	-		-
Avg 12CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	(-)

Total Network & OS	Behind-the Meter	Total Network Load
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
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		Diviso
Total Network Load		Network
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PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
	input: Total Accumulated Amortization	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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$

Allocator	0.000%	100.000%	0.000%	0.000%
Total Allocated to Transmission by Category	\$ - \$	- \$	- \$	-

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

0	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 and non-firm

Third parties

PacifiCorp Commercial and Trading (C&T)

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

As Filed 1=Revenue credit 0=Denominator MW Treatment Description Revenue Att 3 input: Total OS contract revenue credits 0 0.0 Short-term revenue Short-term firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm Short-term non-firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term non-firm 0

0

0

PacifiCorp Attachment 14 - Cost of Capital Detail

				ı	Prior Year												
					(month end)	Current Year (month end)											
		Appendix A input															
		value															ı I
	Operation to apply to monthly	(result of operation specified in column															ı I
Appendix A	input columns at	to left on monthly															ı I
Line	right		Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0		.,	0	0	0	0	0	0	0
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, in 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, in 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, in 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, in 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, in 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, in 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0		Form 1, pg 113, in 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	Interest on Long Term (427) and Associated Companies (430)		·			٥	· ·	U	· ·	0			0		ı "
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, ln 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, ln 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, ln 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, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208)PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	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, ln 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, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 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
Willia Gelieration i acinties	·
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)

(Donal Values II Tillinoris)			Accrued Liability:	Charged to:	Prior year	Current Year				By Catego	у		
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
Totals	<u></u>				0.	0.0	0.0		0.000	0.000	0.000	0.000	
								Allocators Total (\$ millions)	100.000%	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		0
Notes:			