



November 17, 2023

### **VIA E-TARIFF**

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

RE: PacifiCorp

Docket No. ER24-

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act ("FPA"), Section 35 of the Federal Energy Regulatory Commission's ("Commission" or "FERC") Rules of Practice and Procedure, and Order No. 714³ regarding electronic filing of tariff submittals, PacifiCorp hereby submits limited revisions to its transmission formula rate template ("Transmission Formula Rate Template" or "Transmission Formula Rate") to include the interest that PacifiCorp is required to pay on interconnection study and commercial readiness deposits and payments in the Annual Transmission Revenue Requirement ("ATRR") of PacifiCorp's Transmission Formula Rate.<sup>4</sup>

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

PacifiCorp respectfully requests the Commission accept the Transmission Formula Rate Template revisions effective 61 days after this filing or January 17, 2024.

<sup>1 16</sup> U.S.C. § 824d (2018).

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

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

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

<sup>5</sup> The term "Commercial Readiness Deposit" is a new defined term in Order No. 2023. See Improvements to Generator Interconnection Procs. & Agreements, Order No. 2023, 184 FERC ¶ 61,054, Appendix C: Pro forma LGIP § 1, ("Pro forma LGIP"), order on reh'g, 185 FERC ¶ 61,063 (2023), appeal docketed, Nos. 23-1282, et al. (D.C. Cir. Oct. 10, 2023).

<sup>6</sup> See id., Pro forma LGIP § 1.

## I. Background and Reason for Filing

## a. PacifiCorp's Transmission Formula Rate.

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

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

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

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

### c. Order No. 2023.

As noted earlier, Order No. 2023 requires interest to be paid to Interconnection Customers on refundable portions of interconnection study deposits, Commercial Readiness Deposits, and payments in lieu of site control. In particular, Section 3.7 of the *Pro forma* LGIP states:

If Interconnection Customer withdraws its Interconnection Request or is deemed withdrawn by Transmission Provider under Section 3.7 of this LGIP, Transmission Provider shall (i) update the OASIS Queue Position posting; (ii) impose the Withdrawal Penalty described in Section 3.7.1 of this LGIP; and (iii) refund to Interconnection Customer any portion of the refundable portion of Interconnection Customer's study deposit [or study payments] that exceeds the costs that Transmission Provider has incurred, *including interest calculated in accordance* 

<sup>7</sup> PacifiCorp, 143 FERC ¶ 61,162 at P 4 (2013). The settlement agreement is referred to herein as the "Settlement Agreement."

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

with Section 35.19a(a)(2) of FERC's regulations. Transmission Provider shall also refund any portion of the Commercial Readiness Deposit not applied to the Withdrawal Penalty and, if applicable, the deposit in lieu of site control. (emphasis omitted and added).<sup>9</sup>

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

PacifiCorp's Transmission Formula Rate does not currently include the expense for paying interest that is required under the LGIP. Nonetheless, the interest is a legitimate and required cost for PacifiCorp to provide interconnection service. Under the FPA, a utility is entitled to recover its prudently incurred costs of providing service. Therefore, it is just and reasonable to include this interest expense in the ATRR for recovery.

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

PacifiCorp proposes revisions to a limited number of lines in Appendix A, tab "Summary of Rates", a note on Attachment 3, and an added line to Attachment 5 of Attachment H-1 of PacifiCorp's OATT as specified in below table.

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

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

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

			Affected Lines				
Appendix/Attachment	Old Line	New Line	Note				
Appendix A		169	New/Added row				
	169	170	Included Line 169 in summation				
	170	171					
	171	172	Shifted cell reference				
	172	173	Shifted cell reference				
Summary of Rates		7	New/Added row				
	7	8	Included Line 7 in summation of ATRR				
	8	9	Shifted cell reference				
	9	10	Shifted cell reference				
	10	11	Shifted cell reference				
	11	12	Shifted cell reference				
	12	13	Shifted cell reference				
	13	14	Shifted cell reference				
	14	15	Shifted cell reference				
	15	16	Shifted cell reference				
Attachment 3 - Revenue Credits	Note 1		Shifted call reference (from 170 to 171)				
nevenue creats			Shifted cell reference (from 170 to 171)				
Attachment 5			New/Added title/section "Interest on Deposits"				
		169	New/Added row				

## III. Enclosures

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

- Enclosure 1 Revised Attachment H-1 of PacifiCorp's OATT (clean version); and
- Enclosure 2 Revised Attachment H-1 of PacifiCorp's OATT (including red-lined version of Appendix A, Summary of Rates, Attachment 3 and Attachment 5 compared to currently effective version).

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

## IV. Effective Date and Request for Waiver

As noted earlier, PacifiCorp respectfully requests the Commission accept the proposed revisions to the Transmission Formula Rate Template 61 days after the date of this filing or January 17, 2024.

To the extent necessary, PacifiCorp requests waiver of the full requirements of 18 C.F.R. § 35.13, as good cause exists for granting a waiver of the requirement to file the full range of information required by Section 35.13. PacifiCorp respectfully requests waiver of any requirements of the Commission's rules and regulations, as well as any authorizations as may be necessary or required, to permit the limited revision to be accepted by the Commission and made effective in the manner proposed herein.

### V. Communications

All communications and correspondence regarding this filing should be forwarded to the following persons:<sup>11</sup>

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

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### VI. Service

An electronic notice of this filing will be served on the state commissions in the jurisdictions where PacifiCorp operates: California Public Utilities Commission, Idaho Public Utilities Commission, Oregon Public Utility Commission, Utah Public Service Commission, Washington Utilities and Transportation Commission, and Wyoming Public Service Commission. Service of this filing will be to all PacifiCorp transmission service customers taking service under

<sup>11</sup> To the extent necessary, PacifiCorp requests waiver of Section 385.203(b)(3) of the Commission's regulations to allow more than two persons identified below to receive service in this proceeding. 18 C.F.R. § 385.203(b)(3) (2023).

PacifiCorp's OATT via electronic notice and/or posting to PacifiCorp's OASIS website.<sup>12</sup> Pursuant to Section 35.2(d) of the Commission's regulations, 18 C.F.R § 35.2(d), a copy of this filing will be available for public inspection at PacifiCorp's office: 825 N.E. Multnomah St., Portland, OR 97232 and 1407 W North Temple, Salt Lake City, UT 84116.

## VII. Conclusion

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

Respectfully submitted,

Masks

Matthew P. Loftus

Assistant General Counsel

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**Enclosures** 

<sup>12</sup> PacifiCorp's OASIS website is available at <a href="http://www.oasis.oati.com/ppw/index.html">http://www.oasis.oati.com/ppw/index.html</a>.

## **Enclosure 1**

# Revised Attachment H-1 of PacifiCorp's OATT (Clean Version)

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

haded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	0
26	Accumulated General Depreciation	(Note N)	Attachment 5	0
27	Accumulated Amortization	(Note N)	(Line 8)	(
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	(
29	Wage & Salary Allocator		(Line 5)	0.00009
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	(
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	0
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	(
liustn	ents To Rate Base			
дест				
00	Accumulated Deferred Income Taxes		A.H	
33	ADIT net of FASB 106 and 109		Attachment 1A	(
33b	Excess or Deficient ADIT Balance		Attachment 1B	(
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	O
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	(
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	0
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	0
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies	A		
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	0.0000
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	(
42	Construction Materials & Supplies	(Note N)	Attachment 5	)
43	Wage & Salary Allocator		(Line 5)	0.00009
44 45	Construction Materials & Supplies Allocated to Transmission	(NI=4= NI)	(Line 42 * Line 43)	(
45 46	Transmission Materials & Supplies  Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5 (Line 41 + Line 44 + Line 45)	(
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	(
47 48	1/8th Rule	(Note S)	Zero	0.09
46 49	Total Cash Working Capital Allocated to Transmission	(Note 3)	(Line 47 * Line 48)	0.05
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	C
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

haded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
oeratio	ons & Maintenance Expense			
	Transmission O&M		*** * * * *	ā
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320,189b	0
62	Less General Advertising Exp Account 930.1	(***** = /	320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses	(11010-0)	(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0.0000 %
	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
			(Emac do vido viti)	
epreci	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	(Note 11)	(Line 77 + Line 78)	0
80	Wage & Salary Allocator			0.0000%
			(Line 5)	
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
axes C	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

aded ce	lls are inputs	Notes	Notes Reference (FERC Form 1 reference, attachment, or instruction				
turn \ Ca	apitalization Calculations						
L	.ong-Term Debt						
86	Account 221 Bonds		Attachment 14		C		
87	Less Account 222 Reacquired Bonds		Attachment 14		C		
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		-		
89	Account 224 Other Long-term Debt		Attachment 14		0		
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		(		
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		C		
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		C		
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		C		
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		C		
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		C		
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		C		
L	ong Term Debt Cost						
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		C		
98	Less Hedging Expense	(Note R)	Attachment 14		(		
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		C		
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		C		
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		(		
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		C		
103	Total Long Term Debt Cost		Sum Lines 97 through 102		O		
P	Preferred Stock and Dividend						
104	Account 204 Preferred Stock Issued		Attachment 14		C		
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		C		
106	Account 207 Premium on Preferred Stock		Attachment 14		C		
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		C		
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		C		
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		C		
110	Total Preferred Stock		Sum Lines 104 through 109		0		
111	Preferred Dividend		Attachment 14	(Enter positive)	O		
c	Common Stock						
112	Proprietary Capital		Attachment 14		C		
113	Less: Total Preferred Stock		(Line 110)		(		
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		(		
115	Less: Account 219		Attachment 14		(		
116	Total Common Stock		Sum Lines 112 through 115		0		

Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
				•	•
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
120	Dept Cost	Preferred Stock cost = Preferred Dividends /		(Line 1037 Line 90)	0.009
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
Compos	site 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
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(	WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b	Excess or Deficient ADIT Amortization			Attachment 1B	0
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amor	tization Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	0

Shaded o	ells are inputs	Notes	Notes Reference (FERC Form 1 reference, attachment, or instruction)				
Revenue	Requirement						
	Summary						
137	Net Property, Plant & Equipment		(Line 32)	0			
138	Total Adjustment to Rate Base		(Line 51)	0			
139	Rate Base		(Line 51)	0			
			,	_			
140	Total Transmission O&M		(Line 75)	0			
141	Total Transmission Depreciation & Amortization		(Line 83)	0			
142 143	Taxes Other than Income Investment Return		(Line 85)	0			
143	Income Taxes		(Line 127) (Line 136)	0			
	medite raxes		,				
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0			
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146	Transmission Plant In Service		(Line 15)	0			
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0			
148	Included Transmission Facilities	(Note 3)	(Line 146 - Line 147)	0			
	Inclusion Ratio		,	0.00%			
149			(Line 148 / Line 146)				
150	Gross Revenue Requirement		(Line 145)	0			
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	U			
	Revenue Credits						
152	Revenue Credits		Attachment 3	0			
153	Net Revenue Requirement		(Line 151 - Line 152)	0			
	Net Plant Carrying Charge						
154	Gross Revenue Requirement		(Line 150)	0			
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0			
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%			
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%			
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%			
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0			
160	Increased Return and Taxes		Attachment 4	0			
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0			
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0			
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%			
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%			
165	Net Revenue Requirement		(Line 153)	0			
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0			
167	Transmission Incentive Credit		Attachment 7	0			
168	Interest on Network Upgrade Facilities		Attachment 5	0			
169	Interest on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	0			
170	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168 + 169)	0			
	Network Service Rate						
171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0			
			(1.1., 4.70 (1.1., 4.74)	0			
172	Rate (\$/MW-year)		(Line 170 / Line 171)	Ü			

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

#### 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	Interest on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$0
8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$0
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	0
	Rates:		
10	Transmission Rate (\$/kW-year)	Line 8 / Line 9 / 1000	\$0.000000
11	Transmission Rate (\$/kW-month)	Line 10 / 12 months	\$0.000000
12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 10 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days (\$/kW)	Line 12 / 5 days	\$0.000000
14	Off-Peak Days (\$/kW)	Line 12 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
15	On-Peak Hours (\$/MWh)	Line 13 / 16 hours * 1000	\$0.00
16	Off-Peak Hours (\$/MWh)	Line 14 / 24 hours * 1000	\$0.00

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

				ias, 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-202 ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0_	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				,	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

Schedule ADIT-190	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	C	0	0	
Less FASB 109 Above if not se	parately removed						
Less FASB 106 Above if not se	parately removed			, and the second			
Total			0 0	C	0	0	

#### Instructions for Account 190:

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

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

#### Instructions for Account 281:

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

#### PacifiCorp

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

Schedule ADIT-282

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

- 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-283

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

#### Instructions for Account 283:

- Instructions for Account 263.

  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

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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	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 and	d average of Lines 8 & 9 fo	or 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

ochicalic ADII-130	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 0	(		0	
Less FASB 109 Above if not							
Less FASB 106 Above if not	separately removed						
Total			0 0	) (		OI C	

#### 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		0	0	0	0	0	
Less FASB 109 Above if not separately removed	·						
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

#### Instructions for Account 281:

- 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	
Less FASB 109 Above if not separately removed			The second secon			
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

Instructions for Account 282:

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 A	В	C	D	E	F	G
		Gas, Prod,				
	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 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,

Sewer) or Production are directly assigned to Column C

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

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

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

Summa	ary Table: (Excess) / Deficien	t ADIT
	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

TABLE 1: Summary of (Fxcess) / Deficient Accumulated De	erred Income Tax by Account and Protected/Non-Protected Cla	ssification				
FACE 1. Commany of Excess) - Deficient Accommand of		ted Deferred Income Tax	Asset / (Liability)	(Excess) / Defici	ent Accumulated Defer	red Income Tax
		Pre-	Post-			
Description	FERC Acc	t. 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	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)
Accum, Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
Gross-Up				(533,294,193)	(429,272,131)	(104,022,062)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)
TABLE 2: Summary of (Excess) / Deficient Accumulated De	erred Income Tax by Function and Protected/Non-Protected Cla	eeification				
Description TABLE 2. Summary of (Excess) 7 Deficient Accumulated De	erred medine rax by runction and Protected Non-Protected Cit	JJCU.O		Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax				(408,886,820) A	(351,666,905) B	(57,219,915)
Terror transmission Anocasie Excess Deferred income Tax. 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)
Count (Excess) / Delicities Accumulated Delicited microine Tax Delicite Gross-Op				(1,000,101,004)	(1,010,000,140)	(010,002,001)

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

Brotected 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 the reference in the protection of the assets.

						TABLE 3: Annual Tra	acking of (Excess) /	Deficient Accumulat	ed Deferred Income Ta	x								TARLE 4: INFO	ORMATION ONLY		
						Allocable Excess Defe								Formula Rate Inputs		"Gross-up and	ADIT are not inclu	ded in rate base. For ac		the gross-up is records	ad in either EERC
						s) / Deficient ADIT (RSG						rotected			nortized	Gross-up und A	Account 182 3 o	254, and the ADIT is re	corded in either EER	C Account 190 or 283	o in citizer i Litto
	Remaining	Transmi		Remaining		neral	Remaining		ngible	Remaining		Deficient ADIT	Annual	(Excess) / E	Deficient ADIT						
	Regulatory	(344,474		Regulatory		96,735)	Regulatory		5,176)	Regulatory		19,915)	Amortization		Average			(Excess) / Deficient		Regulatory	ADIT
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability
1. 12/31/2018 2. 12/31/2019																)					
2. 12/31/2019																					
3. 12/31/2020																					
4. 12/31/2021 5. 12/31/2022																					
8. <u>12/31/2023</u> 7. <u>12/31/2024</u>																					
B. 12/31/2025																					
9. 12/31/2026																					
0. 12/31/2027																					
1. 12/31/2028																					
2. 12/31/2029																					
3. 12/31/2030																					
4. 12/31/2031																					
4. 12/31/2031 5. 12/31/2032 8. 12/31/2033 7. 12/31/2034 8. 12/31/2035 9. 12/31/2036 0. 12/31/2037 1. 12/31/2038 2. 12/31/2039																					
8. 12/31/2033																					
7. 12/31/2034 B. 12/31/2035																					
9. 12/31/2036																					
0. 12/31/2037																					
1. 12/31/2038																					
2. 12/31/2039																					
3. 12/31/2040																					
3. 12/31/2040 4. 12/31/2041																					
5. 12/31/2042																					
B. 12/31/2043																					
7. 12/31/2044																					
B. 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. 12/31/2052																					
B. 12/31/2053																					
2. 12/31/2049 3. 12/31/2050 4. 12/31/2051 5. 12/31/2052 8. 12/31/2053 7. 12/31/2054																					
B. 12/31/2055																					
9. 12/31/2056																					
0. 12/31/2057																					
9. 12/31/2056 0. 12/31/2057 1. 12/31/2058																					
2. 12/31/2059																					
3. 12/31/2060																					
4. 12/31/2061																					
5. 12/31/2062																					
8. 12/31/2063 7. 12/31/2064																					
7. 12/31/2064																					
8. 12/31/2065 9. 12/31/2066																					
0. 12/31/2067																					
1. 12/31/2068																					

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

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

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

	Accumulate	d Deferred Income Ta	x Asset / (Liability)	(Excess) / Defic	cient Accumulated De	ferred Income Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum, Deferred Income Tax Liability, Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability. Other Property	282					
Accum. Deferred Income Tax Liability. Other						
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					
	nulated Deferred Income Tax by Function and Protected/Non-Protected Classif	ication				
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax					A	В
Other						
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up						

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

A Statement as to which account the (excess) / deficient ADIT is recorded and to which account B Statement as to which method is being used to amortize protected (excess) / deficient ADITI C Statement of the amortization period for non-protected (excess) / deficient ADITI

						TABLE 3: Annual Tra	cking of (Excess) /	Deficient Accumulat	ed Deferred Income Tax	(								TABLE 4:	INFORMATION ON	v	
					FERC Transmission	n Allocable Excess Defe	rred Income Tax							Formula Rate Input	s			TABLE 4:	INFORMATION ON	LT	
						s) / Deficient ADIT (RSG					Non-I	rotected			nortized	"Gross-u	p and ADIT are	not included in rate base	. For accounting pu	rposes, the gross-up is	s recorded in either
	Remainin	Tran	smission	Remaining		eneral	Remaining	Inte	angible	Remaining	(Evcess) / I	Deficient ADIT	Annual	(Evcess) /	Deficient ADIT		FERC Account	t 182.3 or 254, and the A	DIT is recorded in ei	ther FERC Account 190	J or 283.
	Regulator		i Balance1	Regulatory		i Balance1	Regulatory		Balancel	Regulatory		Balancel	Amortization	(Excess)	Average		Cross Un	(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
# Year 1.	Life	Alliort.	Eliu. Balalice	Life	Allioit.	Eliu. Balalice	Life	Allioit.	Eliu. Balalice	Life	Allioit.	Eliu. Balalice	ATT IB - AUII	Ellu. Dalalice	ATT IB - ADIT	Tax Nate	Pactor	ADII	Gross-up	Asset / (Liability)	ASSEC / (LIADINITY
_t.	_																				
2.	_																				
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46.	_																				
17	_																				
	_																				
18.																					
49. 50.	_																				
50.	_																				
51.																					

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

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

#### Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- 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 received by Transmission Owner		Attachment 13	
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
			(Sum Lines 7-11)	0
12	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	0
12	Appendix A input: Gross Revenue Credits			0
12	Appendix A input: Gross Revenue Credits  Detail for selected items above			0
12	Appendix A input: Gross Revenue Credits  Detail for selected items above  Miscellaneous General Revenues			0
12	Appendix A input: Gross Revenue Credits  Detail for selected items above  Miscellaneous General Revenues Rents - General			0
12	Appendix A input: Gross Revenue Credits  Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases			0
12	Appendix A input: Gross Revenue Credits  Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon			0
12	Appendix A input: Gross Revenue Credits  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			0
12	Appendix A input: Gross Revenue Credits  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			
12	Appendix A input: Gross Revenue Credits  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
12	Appendix A input: Gross Revenue Credits  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			
12	Appendix A input: Gross Revenue Credits  Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue			0 0.00%
12	Appendix A input: Gross Revenue Credits  Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue  Distribution Underbuild			0 0.00%
12	Appendix A input: Gross Revenue Credits  Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue			0 0.00%

#### Notes

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 171 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 0 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.00% Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 119 Common percent 0.00% 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% 121 Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 0.00% Fixed plus 100 basis points 122 Common Cost Common Stock (Note H) 1.00% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 \* Line 120) 0.00% Preferred Stock 124 Weighted Cost of Preferred (Line 118 \* Line 121) 0.00% Weighted Cost of Common 125 Common Stock (Line 119 \* Line 122) 0.00% Rate of Return on Rate Base ( ROR ) 0.00% 126 (Sum Lines 123 to 125) Investment Return = Rate Base \* Rate of Return (Line 52 \* Line 126) 0 127 Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 0.00% 129 SIT = State Income Tax Rate or Composite 0.00% 0.00% 130 p = percent of federal income tax deductible for state purposes Per state tax code 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)) =

Appendix A (Line 135c)

0

0

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

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

#### Plant in Service Worksheet

	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
						Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	204.58b				
2	January	Monthly Balances				
3	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	204.58g				
15 14	Transmission Plant In Service		(Note M)		0	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December December	204.75b		Tour	Daidi 100	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
19		Monthly Balances				
20		Monthly Balances				
	June	Monthly Balances				
22	July	Monthly Balances				
23	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
	December	204.75g				
	Distribution Plant In Service	204.73g			0	
20	Distribution Plant in Service				U	
	Out-of-the offeter the Black to Out-the	0		Year	Balance	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December	204.5b				
30	December	204.5g				
19 31	Intangible Plant In Service		(Note N)		0	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b				
	December	204.99g				
18 34	General Plant In Service		(Note N)		0	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
	December December	204.46b		1001	Salarioc	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
39		Monthly Balances				
40		Monthly Balances				
	June	Monthly Balances				
42		Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
	December					
	Production Plant In Service	204.46g				
48	Production Plant In Service				0	
49	Electric Plant Sold	204.102g			0	
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input
			. ,			

Accumulated Depreciation Workshe

	ated Depreciation Worksheet					
Attachme	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
	Calculation of Transmission Accumulated Depreciation	Source	·	Year	Balance	<u> </u>
51	I December	Prior year 219.25c				
	2 January	Monthly Balances				
	3 February	Monthly Balances				
	4 March	Monthly Balances				
55	5 April	Monthly Balances				
56	6 May	Monthly Balances				
	7 June	Monthly Balances				
	3 July	Monthly Balances				
	9 August	Monthly Balances				
	) September	Monthly Balances				
61	1 October	Monthly Balances				
62	2 November	Monthly Balances				
	3 December	219.25c				
	Transmission Accumulated Depreciation	210.200	(Note M)		0	Appendix A input
23 0-	Transmission Accumulated Depreciation		(Note IVI)		v	Арреника при
		_				
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	1
	5 December	Prior year 219.26c				I
66	3 January	Monthly Balances				I
	7 February	Monthly Balances				
	3 March	Monthly Balances				
	9 April	Monthly Balances				I
	) May	Monthly Balances				
7	I June	Monthly Balances				
72	2 July	Monthly Balances				
73	3 August	Monthly Balances				
	September	Monthly Balances				
		Monthly Balances				
	5 October					
	S November	Monthly Balances				
	7 December	219.26c				
78	Distribution Accumulated Depreciation				0	
	· ·					
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
70	December	Prior year 200.21c		Total	Dalarice	
	December	200.21c				4
8 8	Accumulated Intangible Depreciation		(Note N)		0	Appendix A input
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
82		Prior year 219.28c				
	B December	219.28c				
		213.200	(Nata NI)		•	A name of the Associated
20 84	Accumulated General Depreciation		(Note N)		0	Appendix A input
		_			_	
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	1
85	5 December	Prior year 219.20 through 219.24				1
86	3 January	Monthly Balances				1
87	7 February	Monthly Balances				I
	3 March	Monthly Balances				1
						I
	9 April	Monthly Balances				1
	) May	Monthly Balances				1
91	I June	Monthly Balances				1
92	2 July	Monthly Balances				
	3 August	Monthly Balances				1
	September	Monthly Balances				1
						1
	5 October	Monthly Balances				
	S November	Monthly Balances				I
	7 December	219.20 through 219.24				
	Production Accumulated Depreciation				0	]
1	··· · · · · · · · · · · · · · · · · ·					
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		•	Appendix A input
1 98	Accumulated Depreciation (Total Electric Fiailt)	(30111 11105 04, 70, 04, 0. 30)	(INOTE INI)		U	Appendix O input
10	0 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0	I

Materials & Supplies

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

#### ITC Adjustment

No regionalism		Form No. 1	Transmission	Appendix A	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			related portion	input	Details
			'		
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	0	0.00%	0	
Rate Base Adjustment					
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
Current beg of ye	ar balance 266 footnotes	0			
Current end of ye	ar 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)
	· ·				<del>-</del>

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

Aujustinei	its to A & G Expense			
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total Details
Exclu	uded Membership Dues Expense			
63	Total	(Note C)	Appendix A Input	0
03	Total	(Note C)	Appendix A input	•
PBO	P			
	Authorized filed PBOP expense		Annual Update Informational Filin	0
	Actual PBOP expense		Attachment 17 total	0
58	Actual PBOP Expense Adjustment		Appendix A Input	Authorized Filled Expense minus Actual Expense
	erty Insurance			
	Property Insurance Account 924		320.185b	0
70		(Note F)	Appendix A Input	0

Regulatory Expense Related to Transmission Cost Support

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

#### Safety Related Advertising Cost Support

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

#### Multistate worksheet

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

#### Adjustments to Transmission O&M

Appendix A Line #	#s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Plus adju	Transmission Related <b>Appendix A</b> Istments <b>input</b> Detail	ŝ
53 Trans	smission O&M 321.	112b	0	0 0	
(5 (5 (5 (6 (5 (6 (6	stment for Ancillary Services Accounts 561-561.5           561 ) Load Dispatching         321.8           561 ) Load Dispatch-Reliability         321.8           561 .2) Load Dispatch-Monitor and Operate Transmission System         321.8           561 .3) Load Dispatch-Inariamission Service and Scheduling         321.8           561 .3) Explainity, System Control and Dispatch Services         321.8           561 .5) Reliability, Planning and Standards Development         321.8           ses: Cost of Providing Ancillary Services Accounts 661.0-5         321.8	85b 86b 87b 88b 89b	0 0 0 0 0	Q ladium	tment for Ancillary Services Accounts 561-561.5
	sss: Cost of Providing Ancillary Services Accounts 661.0-5 soss: Account 665	96b	0	0	rment for Anciliary Services Accounts 501-501.5

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

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

#### Other adjustments to rate base

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

#### Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
l _				
Ira	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	0
1	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	angible 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
1				

#### Less Regulatory Asset Amortizations Account 930.2

	ulatory Asset Amortizations Account 930.2		
Appendix.	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
			0
			0
			0
			0
61	Total	sum	Appendix A Input
- 1			l

## PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instructi	on Summa	ry																		
Step	Month	Year	Action																	
1	April	Year 2		th Year 1 data from FERC Form N																
2	April	Year 2		n Cap Adds and CWIP for Year 2	weighted based on Months	expected to be in service in Y	'ear 2 (e.g., 2011)													
3	April	Year 2		s to plant in service in Formula																
4	May	Year 2	Post results of Step 3																	
5	June	Year 2	Results of Step 3 go into effe	ect for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)															
6	April	Year 3	TO (-) ( ( (	th Year 2 data from FERC Form N	N. 44V0/ 2044)															
7	April	Year 3	Reconciliation - actual data	in fear 2 data from PERC Form P	No. 1101 Tear 2 (e.g., 2011)															
,	April	rea 3	Neconcination - actual cata																	
8	Anril	Year 3	TO estimates Can Adds and	CWIP during Year 3 weighted ba	ssed on Months expedded to b	ne in service in Year 3 (e.g. 2	2012)													
-							,													
Workshe	et																			
Step	Month	Year	Action																	
1	April	Year 2		th Year 1 data from FERC Form N	No. 1 data for Year 1 (e.g., 20															
			\$ - 1	Rev Req based on Year 1 data		Must run Appendix A to g	get this number (without in	nputs in lines 16 or 34 of App	pendix A)											
2	April	Year 2 Plant In Service	i o estimates all transmission	n Cap Adds and CWIP for Year 2	weigined based on Months	experied to be in service in Y	ear z (e.g., zu i i) in projer	rusus and populates for actual	ais as inputs to Attachment	r (out not Appenant A) for	aue up.	CWIP		Plant In Service				CWIP		
	Г	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	0)	(J)	(K)	(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	"	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
		Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
		(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)								
	Balance																			
	prior year)						-	-	-	-		*	13		-		-		-	
Jan Feb												•	12 11				-		:	
Feb Mar										-		•	10				-			
Apr				•			·	·	·				9	1			•			
May											:			1 :						
Jun													7							
Jul													6							
Aug													5							
Sep													4							
Oct													3							
Nov													2				-		-	
Dec						-	-	-		-	-	-	1	-			-	-	-	
Total		-		-	-	-	-	-	-	-	-				-	-	-	-		
New	Transmission P	lant Additions and CWIP (we	eighted by months in service)											Input to Line 16 of Appendix A					г	
														Input to Line 34 of Appendix A					-	
Step	Month	Year	Action											input to Line of all reportation					_	
3	April	Year 2		to plant in service in Formula										Estimated Life						
			\$ -			Must run Appendix A to g	get this number (with input	its in lines 16 and 34 of Appe	endix A)					Estimated Depreciation fo	r Attachment 7					
														Jan	11.5		-			
4	May	Year 2	Post results of Step 3											Feb	10.5		-			
			\$ -			Must run Appendix A to g	get this number (with input	its in lines 16 and 34 of Appe	endix A)					Mar	9.5		-			
														Apr	8.5		-			
5	June	Year 2		ect for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)									May	7.5		-			
			\$ -											Jun	6.5					
														Jul	5.5					
														Aug	4.5		-			
	April	Vow 2	TO populates the form to the	th Year 2 data from FERC Form N	No. 1 for Vent 2 to a 2014									Sep Oct	3.5 2.5					
0	April	Year 3		th Year 2 data from FERC Form F Rev Req based on Prior Year dat		Must run Annandis A to	not this number (without in	nputs in lines 16 or 34 of App	nandir A)					Nov	1.5					
			•	nov may pased on Fill 1881 088	~	or run Appendix A 10 §	Acr any ununcer (without lu	nyona ni mes no or av or App	annon Nj					Dec	0.5					
														Total Estimated Deprecia			-			
																		1		
7	April	Year 3	Reconciliation - actual data																	
				Result of Formula for Reconciliat	tion	Must run Appendix A to g	get this number (with input	its in lines 16 and 34 of Appe	endix A)											

Schedule 1 Reconciliation

## PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					,	ttachment 7 - Tr	ansmission Enl	nancement Cl	harge Workshee	t								
Line																		
1	New Plant Carrying C	Charge																
2	Fixed Charge Rate (	(FCR) if not Cor	ntributions in Aid o	of Construction (C	CIAC)													
		Formula Line																
3	A	157		Net Plant Carrying							0.0000%							
4	B C	164		Net Plant Carrying Line B less Line A	Charge per 100 E	asis Point in ROE w	thout Depreciatio	n			0.0000%							
,	C		'	Lille D less Lille A							0.000076	'						
6	FCR if CIAC																	
7	D	158	1	Net Plant Carrying	Charge without E	epreciation, Return	, nor Income Taxe	is .			0.0000%							
	The FCR resulting fro	om Formula in a	given year is used fo	or that year only.														
	Therefore actual rever	nues collected in	n a year do not chan	ge based on cost da	ata for subsequent	years												
	In the True-up, the ac Columns and rows ma																	
	Columnia and rows ma	ay be added to a		Transmission CWIP		Trai	nsmission PIS Actual	s	Tran	nsmission PIS Projec	ction				1			
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" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis poi	(Yes or No)	No 0			No 0			No 0									
From line 3 above if "No" on line 13 and from		шкој	J			U			U						l			
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 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment		-			-			-	-		-						
14 Actual of estimated depreciation expense	Annual Depreciation Expe	ense	-			-			-			-						
																l		Transmission Incentive
		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged Witho	out Incentive	Credit (incentive minus without)
15	W 0 % ROE	2010	-	- Depression	-	-	-	-	-	-	-	-	-	-	\$ -	S		,,
16	W Increased ROE	2010	-	-	-	-	-		-		-	-	-	-	\$ -	\$ -		\$ -
17	W 0 % ROE	2011	-	-					-	-	-	-	-		\$ -	\$	-	
18 19	W Increased ROE W 0 % ROE	2011 2012	-	-	-	-	-		-	-	-	-	-	-	\$ - \$ -	\$ - \$		s -
20	W Increased ROE	2012		-	-	-	-		-	-	-		-	-	s -	s - °	-	s -
21	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$		·
22	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
23 24	W 0 % ROE W Increased ROE	2014 2014	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$	-	
25	W 0 % ROE	2014		-	-						-		-		\$ - \$ -	s - s	_	-
26	W Increased ROE	2015	-						_			_			\$ -	s -		s -
27	W 0 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$	-	
28	W Increased ROE	2016	-	-	-	-	-	•	-	-	-	-	-	-	\$ -	\$ -		\$ -
29 30	W 0 % ROE W Increased ROE	2017 2017		-	-								-	-	\$ - \$ -	\$	-	s .
31	W 0 % ROE	2018									-		-		\$ -	s		
32	W Increased ROE	2018	-	-					-		-	-			\$ -	\$ -		\$ -
33	W 0 % ROE	2019	-	-	-	-	-	•	-	-	-	-	-	-	\$ -	\$	-	
34 35	W Increased ROE W 0 % ROE	2019 2020	-	-	-		-		-	-	-	-	-		s -	ə - e		٠ -
36	W Increased ROE	2020	:	-	-				1 .	-					\$	s -	-	s -
37	W 0 % ROE	2021	-			-		-	-			-	-		\$ -	\$	-	
38	W Increased ROE	2021	-	-	-	-	-	•	-	-	-	-	-	-	\$ -	\$ -		\$ -
39 40	W 0 % ROE W Increased ROE	2022 2022	-	-	-		-		-	-	-	-	-		\$ - \$ -	s . s	-	s
41	W 0 % ROE	2022									-		-		\$ -	s		
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
43	W 0 % ROE	2024	-	-					-	-	-	-	-		\$ -	\$	-	
44 45	W Increased ROE W 0 % ROE	2024 2025	-	-	-	-	-	-	-	-	-	-		-	\$ - \$ -	\$ -		\$ -
46	W Increased ROE	2025		-	-	-	-				-				\$ -	s -	-	s -
47	W 0 % ROE	2026	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$		ľ
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
49 50	W 0 % ROE	2027 2027	-	-	-	-	-	-	1	-	-	-	-		\$ - \$ -	\$	-	
50 51	W Increased ROE W 0 % ROE	2027		-	-	-	-				-				s -	٠	_	.
52	W Increased ROE	2028		-	-	-	-			-	-		-		\$ -	\$ -		s -
53	W 0 % ROE	2029	-			-		-	-			-	-		\$ -	\$	-	
54	W Increased ROE	2029	-	-	-	-	-		-	-	-	-	-		\$ -	\$ -		\$ -
55 56						-	-			-		-	-			s -	-	s
		1					••••		· · · · · ·		****	<u> </u>						• -

## PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State

				Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		ldaho		Company
Ro	w A	VC	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	352 St 353 St 354 To 355 Po 356 Or 357 Ur 358 Ur 359 Re	and Rights ructures and Improvements ation Equipment owers and Fixtures oles and Fixtures verhead Conductors and Devices inderground Conduit derground Conductors and Devices oads & Trails inclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
1 1 1 1 1 1 1 2 2	12 13 14 3 15 3 16 17 18 19 3 3	390 St 391 O: 91.2 O: 91.3 O: 393 St 394 To 395 La 397 C: 97.2 C: 398 M	and Rights ructures and Improvements  ffice Furniture and Equipment - Furniture  ffice Furniture and Equipment - Personal Computers  ffice Furniture and Equipment - Equipment  ore Equipment  bools, Shop and Garage Equipment  boratory Equipment  communication Equipment		0.00% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
2	24	303 M	anchises and Consents iscellaneous Intangible Plant sasehold Improvements - Gen															5.00% 4.82% 3.96%

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

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

	ı						OATT (Par	t III - Network	Service) - Avera	age of current	ear and prior t	wo years					OATT (Part III - Network Service) - Average of current year and prior two years												
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f							
Customer																													
Class RS / SA																						Total NFO							
Jan	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
eb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
lun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
lug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Sept	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Oct	-	-	-	-		-	-	-	-	-		-	-	-	-		-	-	-	-	-	-							
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
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otal		-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-	-	-							
vg 12CP			-					-	-	-			-	-	-	-					-								

	Other Service													
j1	j2	j3	j4	j5	j									
					Total OS									
-	-	-	-		-									
-	-	-	-		-									
-	-	-	-		-									
-	-	-	-		-									
-	-	-	-		-									
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	-	-	-											
-	-	-	-	-										

	OATT (Part II Long-Term Frim Point-to-Point Transmission Service) - 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	9
Customer	-	-	-		-		-	-	-	-	-	-		-	-	•	-	-	-	-	-	-	-	-	-		
Class RS / SA																											Total LTP
Jan		-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-			-	-	-	-	•	-
Feb	-		-	-	-		-	-	-	-	-	-	-		-	-	-		-			-	-	-	-		-
March		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-		-	-	-		-	-	-	-	-	-	-		-	-	-		-			-	-	-	-		-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-		-	-	-	-	-	-	-		-	-	-		-			-	-	-	-		-
Total	-	-		-	-		-	-	-	-			-		-	-		-	-		-	-		-	-	-	-
Avg 12CP											-	-	-				-										

Total Network	1%	Behind-	Total Network
		the	
& OS	growth	Meter	Load
-	-	-	-
-	-	-	-
-	-	-	-
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-	-	-	-
-	-	-	-
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-	-	-	-
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-	-	-	
-	-	-	
-	-		
-	-		
-	-		

Divisor
Network + OS + LTP
-
- 1
-
- 1
- 1
- 1
- 1
-
-

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

	OATT (Part III - Network Service)																						
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer																							
Class																							Total NFO
RS / SA	Day	Time																					
Jan				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-		-	-	-	-	-	-			-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1
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		l	-	-	-	-	-	-
March		l	-	-	-	-	-	-
April		l	-	-	-	-	-	-
May			-	-	-	-	-	-
Jun		l	-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug		l	-	-	-	-	-	-
Sept		l	-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-		-

#### PacifiCorp Attachment 9a2 - Load (One Year Prior) YYY

									•	•	OAT1	Γ (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 NFC
Jan				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	•	-	-	-	-	•	•	-	-	-	-	-	•	-	-	-
May			•	-	-	-	-	-	-	-	-	-	•	-	-	-	-	-	•	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	•	-	•	-	-	-	•	-	-	-
Jul Aug																					- 1	
Aug Sept Oct																						
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																				
Class																				Total NFO
RS / SA	Day	Time																		
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1

					Other S	Service		
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

	Attachment 9b - Loa
YYYY	

										OATT (Par	t III - Network S	ervice)													Other Sen	vice		
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	1	j1	j2	j3	j4	j5	
Customer																						1						Г
Class RS / SA																					Total NFO							Tota
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-			-	-	-	-		1
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-			-	-	-	-		1
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		1
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		1
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		ı
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		1
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-		1
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-		1
Sept	-	-	-	-		-	-			-	-				-	-	-	-	-	-			-	-	-	-		1
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-		1
Nov	-	-	-	-		-	-			-	-				-	-	-	-	-	-			-	-	-	-		1
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-		1
Total		-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-		1	-	-	-	-		$\overline{}$
Avg 12CP		-	-		-	-	-	-	-	-	-		-	-	-	-		-	-			1	-	-	-	-		$\overline{}$

												OATT Part	II Long-Term	Firm Point-to-Po	oint Transmissi	on Service												1
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																												
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-					-				-	- 1	-	-				-	-	-	-	-				-	-	-	-
March	-	-		-	-	-	-		-	-	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	
April	-			•		•			-	•	-	-		•	•	•	•	•	•		-		-	-	-		-	
May	-	- 1			- 1			- 1	-													- 1	-	-	-		- 1	1 -
Jun Jul	-	-	•	•	-	•	•	-	-	•	•	•	•	•	•	•	-	•	•	-	-	-	-	-	-	•	- 1	1
Aug	-	-	•	•	-	•	•	-	-	•	•	•	•	•	•	•	-	•	•	-	-	-	-	-	-	•	- 1	1
Sept				- 1	1	- 1			- 1	- 1	- 1	- 1	- 1	- 1		- 1	- 1	- 1	- 1	- 1	- 1		1	1			- 1	1 .
Oct									_														_	_	_			
Nov	-	-		-			-		-					-	-	-				-	-	-						
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Avg 12CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Total	Behind-the	Total
Network & OS	Meter	Network Load
-		
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
	-	-
-	-	-

	Diviso
Total Network	
Load	Network + + LTP
-	
- 1	
-	
-	
- 1	
-	
- 1	
- 1	
· 1	
	$\vdash$
	$\vdash$

# 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
 \$ - \$ - \$ - \$ - \$
 <

# PacifiCorp Attachment 12 - Plant Held for Future Use

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

		Prior year	Current year
Attachment 5 input: Total - Transmission		0	0
		Prior year	Current year
Total - PacifiCorp	214.47d		

# PacifiCorp Attachment 13 - Revenue Credit Detail

# **Revenue Credit Detail**

# Other Service (OS) contracts

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

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

					Prior Year												
					(month end)						Current Yea	r (month end)					
		Appendix A input															
	Operation	value (result of operation															
	to apply to monthly	specified in column															1 1
Appendix A	input columns at	to left on monthly															
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average		Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average		Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average		Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum		Interest on Long Term (427) and Associated Companies (430)  LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average		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		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		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
Wind Generation Facilities	U
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	0

#### PacifiCorp Attachment 16 - Unfunded Reserves

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

(			Accrued Liability:	Charged to:	Prior year	Current Year				By Catego	ory		Total
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		Transmission- related Unfunded Reserves
Totals					0.0	0.0	0.0		0.000	0.000	0.000	0.000	
								Allocators	100.000%	0.000%	0.000%	0.000%	
								Total (\$ millions)	0.000	0.000	0.000	0.000	0.000
								Appendix A input				l	-

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

FERC Acct	Description	Expense
	Attachment 5 input: <b>Total PBOP</b>	0
	•	
Notes:		

# **Enclosure 2**

Revised Attachment H-1 of PacifiCorp's OATT (including red-lined version of Appendix A, Summary of Rates, Attachment 3 and Attachment 5 compared to currently effective version)

Snaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allocato	rs			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	0
	<b>3</b> 1			
2	Total Wages Expense		354.28b	0
3	Less A&G Wages Expense		354.27b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	0
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	0
8	Accumulated Amortization	(Note N)	Attachment 5	0
9	Total Accumulated Depreciation	, ,	(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0_
12	Gross Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14	Net Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant Ca	lculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	0
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant	(110.0071 0.17)	(Line 15 + Line 16)	0
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0
20	Total General and Intangible Plant		(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	0
26	Accumulated General Depreciation	(Note N)	Attachment 5	0
27	Accumulated Amortization	(Note N)	(Line 8)	0
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	0
29	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
Adiustn	nents To Rate Base			
Aujusti				
	Accumulated Deferred Income Taxes			_
33	ADIT net of FASB 106 and 109		Attachment 1A	0
33b	Excess or Deficient ADIT Balance		Attachment 1B	0
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	0
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	0
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	0
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	0.0000%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator		(Line 5)	0.0000%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	0
45	Transmission Materials & Supplies	(Note N)	Attachment 5	0
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	0
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	0
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
	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
52	Rate Dase		(Line 32 + Line 31)	0

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
perati	ons & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising	` '	Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
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	(Note 11)	(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 3) (Line 79 * Line 80)	0.000070
	•		(Line 10 Line 00)	-
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes_C	other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
0.5	Total Tours Other than Income Tours		(1:04)	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

aded ce	Ils are inputs	Notes	Reference (FERC Form 1 reference,	, attachment, or instruction)	
turn \ Ca	apitalization Calculations				
L	Long-Term Debt				
86	Account 221 Bonds		Attachment 14		C
87	Less Account 222 Reacquired Bonds		Attachment 14		C
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		C
89	Account 224 Other Long-term Debt		Attachment 14		(
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		(
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		(
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		C
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		0
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		(
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		C
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		(
	Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		(
98	Less Hedging Expense	(Note R)	Attachment 14		(
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		(
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		C
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		(
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		(
103	Total Long Term Debt Cost		Sum Lines 97 through 102		C
F	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		C
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		C
106	Account 207 Premium on Preferred Stock		Attachment 14		C
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		C
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		C
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		C
110	Total Preferred Stock		Sum Lines 104 through 109		(
111	Preferred Dividend		Attachment 14	(Enter positive)	0
(	Common Stock				
112	Proprietary Capital		Attachment 14		C
113	Less: Total Preferred Stock		(Line 110)		(
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		(
115	Less: Account 219		Attachment 14		C
116	Total Common Stock		Sum Lines 112 through 115		O

Shaded o	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
				·	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.009
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
		Preferred Stock cost =			
404	Bu formal Octob	Preferred Dividends / Total Preferred Stock		(Line 444 (Line 440)	0.000
121	Preferred Cost		(1) (1)	(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
Composi	ite 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%
130 131	p T	(percent of federal income tax dec T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - FIT)		Per state tax code	0.00% 0.000%
132	T / (1-T)	1 = 1 - {[(1 - SII) * (1 - FII)]/(1	Sii " Fii " p)} =		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
135	Income Tax Component =  Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(	WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b <b>135c</b>	Excess or Deficient ADIT Amortization  Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amor	tization Adjustment * 1 / (1-T)	Attachment 1B <b>Line 135b * 1 / (1-T)</b>	0 <b>0</b>
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

	Ills are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenue I	Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	(
138	Total Adjustment to Rate Base		(Line 51)	
139	Rate Base		(Line 51)	
140 141	Total Transmission O&M		(Line 75)	
141	Total Transmission Depreciation & Amortization Taxes Other than Income		(Line 83) (Line 85)	
143	Investment Return		(Line 127)	
144	Income Taxes		(Line 136)	
1-1-1	modile raxes		· ,	
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	
147	Excluded Transmission Facilities	(Note J)	Attachment 15	
148	Included Transmission Facilities	(Note 3)	(Line 146 - Line 147)	
149	Inclusion Ratio		· · · · · · · · · · · · · · · · · · ·	0.00
150			(Line 148 / Line 146)	0.00
	Gross Revenue Requirement		(Line 145)	
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	
	Revenue Credits			
152	Revenue Credits		Attachment 3	
153	Net Revenue Requirement		(Line 151 - Line 152)	(
ſ	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000
ſ	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	
160	Increased Return and Taxes		Attachment 4	
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000
165	Net Revenue Requirement		(Line 153)	
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	
167	Transmission Incentive Credit		Attachment 7	
168	Interest on Network Upgrade Facilities		Attachment 5	
169	Interest on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	
<del>69-</del> 170	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168 + 169)	
1	Network Service Rate			
<del>70</del> 171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	
	Rate (\$/MW-year)	· · · · · · · · · · · · · · · · · · ·	(Line 170 / 171)	
<del>71</del> 172	Rate (\$7000 - year)		(Line 1707 171)	

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

#### 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	Interest on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$0
78	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$0
89	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line <del>170</del> 171	0
	Rates:		
<del>9</del> 10	Transmission Rate (\$/kW-year)	Line 7 8 / Line 8 9 / 1000	\$0.000000
<del>10</del> 11	Transmission Rate (\$/kW-month)	Line 9 10 / 12 months	\$0.000000
<del>11</del> 12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line-9 10 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
<del>12</del> 13	On-Peak Days (\$/kW)	Line 11 12 / 5 days	\$0.000000
<del>13</del> 14	Off-Peak Days (\$/kW)	Line 11-12 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
<del>14</del> 15	On-Peak Hours (\$/MWh)	Line 42 13 / 16 hours * 1000	\$0.00
<del>15</del> 16	Off-Peak Hours (\$/MWh)	Line <del>13-14</del> / 24 hours * 1000	\$0.00

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

				ias, 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-202 ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0_	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				,	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

Schedule ADIT-190	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	C	0	0	
Less FASB 109 Above if not se	parately removed						
Less FASB 106 Above if not se	parately removed			, and the second			
Total			0 0	C	0	0	

#### Instructions for Account 190:

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

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

#### Instructions for Account 281:

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

#### PacifiCorp

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

Schedule ADIT-282

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

- 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-283

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

#### Instructions for Account 283:

- Instructions for Account 263.

  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

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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	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 and	d average of Lines 8 & 9 fo	or 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

ochicalic ADII-130	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 0	(		0	
Less FASB 109 Above if not							
Less FASB 106 Above if not	separately removed						
Total			0 0	) (		OI C	

#### 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

00110441071201		_	_	_	_	_	_
	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		0	0	0	0	0	
Less FASB 109 Above if not separately removed	·						
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

#### Instructions for Account 281:

- 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	
Less FASB 109 Above if not separately removed			The state of the s			
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

Instructions for Account 282:

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 A	В	C	D	E	F	G
		Gas, Prod,				
	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 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,

Sewer) or Production are directly assigned to Column C

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

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

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

Summa	ary Table: (Excess) / Deficien	t ADIT
	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

TABLE 1: Summary of (Fxcess) / Deficient Accumulated De	erred Income Tax by Account and Protected/Non-Protected Cla	ssification				
FACE 1. Commany of Excess) - Deficient Accommand of		ted Deferred Income Tax	Asset / (Liability)	(Excess) / Defici	ent Accumulated Defer	red Income Tax
		Pre-	Post-			
Description	FERC Acc	t. 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	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)
Accum, Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
Gross-Up				(533,294,193)	(429,272,131)	(104,022,062)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)
TABLE 2: Summary of (Excess) / Deficient Accumulated De	erred Income Tax by Function and Protected/Non-Protected Cla	eeification				
Description TABLE 2. Summary of (Excess) 7 Deficient Accumulated De	erred medine rax by runction and Protected Non-Protected Cit	JJCU.O		Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax				(408,886,820) A	(351,666,905) B	(57,219,915)
Terror transmission Anocasie Excess Deferred income Tax. 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)
Count (Excess) / Delicities Accumulated Delicited microine Tax Delicite Gross-Op				(1,000,101,004)	(1,010,000,140)	(010,002,001)

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

Brotected 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 the referred income Tax is being amortized over the reverse period.

						TABLE 3: Annual Tra	acking of (Excess) /	Deficient Accumulat	ed Deferred Income Ta	x								TARLE 4: INFO	ORMATION ONLY		
						Allocable Excess Defe								Formula Rate Inputs		<ul> <li>"Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in eith</li> </ul>					
						s) / Deficient ADIT (RSG						rotected			nortized	Gross-up und A	Account 182 3 o	254, and the ADIT is re	corded in either EER	C Account 190 or 283	o in cities i Litto
	Remaining	Transmi		Remaining		neral	Remaining		ngible	Remaining		Deficient ADIT	Annual	(Excess) / E	Deficient ADIT						
	Regulatory	(344,474		Regulatory		96,735)	Regulatory		5,176)	Regulatory		19,915)	Amortization		Average			(Excess) / Deficient		Regulatory	ADIT
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability
1. 12/31/2018 2. 12/31/2019																)					
2. 12/31/2019																					
3. 12/31/2020																					
4. 12/31/2021 5. 12/31/2022																					
8. <u>12/31/2023</u> 7. <u>12/31/2024</u>																					
B. 12/31/2025																					
9. 12/31/2026																					
0. 12/31/2027																					
1. 12/31/2028																					
2. 12/31/2029																					
3. 12/31/2030																					
4. 12/31/2031																					
4. 12/31/2031 5. 12/31/2032 8. 12/31/2033 7. 12/31/2034 8. 12/31/2035 9. 12/31/2036 0. 12/31/2037 1. 12/31/2038 2. 12/31/2039																					
8. 12/31/2033																					
7. 12/31/2034 B. 12/31/2035																					
9. 12/31/2036																					
0. 12/31/2037																					
1. 12/31/2038																					
2. 12/31/2039																					
3. 12/31/2040																					
3. 12/31/2040 4. 12/31/2041																					
5. 12/31/2042																					
B. 12/31/2043																					
7. 12/31/2044																					
B. 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. 12/31/2052																					
B. 12/31/2053																					
2. 12/31/2049 3. 12/31/2050 4. 12/31/2051 5. 12/31/2052 8. 12/31/2053 7. 12/31/2054																					
B. 12/31/2055																					
9. 12/31/2056																					
0. 12/31/2057																					
9. 12/31/2056 0. 12/31/2057 1. 12/31/2058																					
2. 12/31/2059																					
3. 12/31/2060																					
4. 12/31/2061																					
5. 12/31/2062																					
8. 12/31/2063 7. 12/31/2064																					
7. 12/31/2064																					
8. 12/31/2065 9. 12/31/2066																					
0. 12/31/2067																					
1. 12/31/2068																					

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

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

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

	Accumulate	d Deferred Income Ta	(Excess) / Defic	cient Accumulated De	ferred Income Tax	
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum, Deferred Income Tax Liability, Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability. Other Property	282					
Accum. Deferred Income Tax Liability. Other						
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					
	nulated Deferred Income Tax by Function and Protected/Non-Protected Classif	ication				
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax					A	В
Other						
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up						

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

A Statement as to which account the (excess) / deficient ADIT is recorded and to which account B Statement as to which method is being used to amortize protected (excess) / deficient ADITI C Statement of the amortization period for non-protected (excess) / deficient ADITI

						TABLE 3: Annual Tra	cking of (Excess) /	Deficient Accumulat	ed Deferred Income Tax	(								TABLE 4	INFORMATION ON	v	
					FERC Transmission	n Allocable Excess Defe	rred Income Tax							Formula Rate Input	s			TABLE 4:	INFORMATION ON	LT	
						s) / Deficient ADIT (RSG					Non-I	rotected			nortized	"Gross-u	p and ADIT are	not included in rate base	. For accounting pu	rposes, the gross-up is	s recorded in either
	Remainin	Tran	smission	Remaining		eneral	Remaining	Inte	angible	Remaining	(Evenee) / I	Deficient ADIT	Annual	(Evcess) /	Deficient ADIT		FERC Account	t 182.3 or 254, and the A	DIT is recorded in ei	ther FERC Account 190	J or 283.
	Regulator		i Balance1	Regulatory		i Balance1	Regulatory		Balancel	Regulatory		Balancel	Amortization	(Excess)	Average		Cross Un	(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
# Year 1.	Life	Alliort.	Eliu. Balalice	Life	Allioit.	Eliu. Balalice	Life	Allioit.	Eliu. Balalice	Life	Allioit.	Eliu. Balalice	ATT IB - AUII	Ellu. Dalalice	ATT IB - ADIT	Tax Nate	Pactor	ADII	Gross-up	Asset / (Liability)	ASSEC / (LIADINITY
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49. 50.	_																				
50.	_																				
51.																					

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

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

# Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- 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		actail below	
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		7 ttaorimont 10	
	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 11	Facilities Charges including Interconnection Agreements	Note 2	A 450 0	
12	Transmission maintenance revenue  Account 456 subtotal		Account 456.2	0
12	Account 456 Subtotal		(Sum Lines 7-11)	U
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	0
13			(Sum Lines 6 &12)	0
13	Appendix A input: Gross Revenue Credits  Detail for selected items above		(Sum Lines 6 &12)	0
13			(Sum Lines 6 &12)	0
13	Detail for selected items above		(Sum Lines 6 &12)	0
13	Detail for selected items above  Miscellaneous General Revenues		(Sum Lines 6 &12)	0
13	Detail for selected items above  Miscellaneous General Revenues Rents - General		(Sum Lines 6 &12)	0
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General  One Utah Center and North Temple office subleases		(Sum Lines 6 &12)	0
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon		(Sum Lines 6 &12)	0
13	Detail for selected items above  Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River		(Sum Lines 6 &12)	0
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	0 0.00%
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General  One Utah Center and North Temple office subleases  Parking Rent: Lloyd Center, Portland, Oregon  Rents - Common Affiliate - Kern River  Rents - Non-Common  Total Miscellaneous General Revenue		(Sum Lines 6 &12)	0
13	Detail for selected items above  Miscellaneous General Revenues  Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	0 0.00%
13	Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue  Distribution Underbuild		(Sum Lines 6 &12)	0 0.00%
13	Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Sum Lines 6 &12)	0 0.00%

# 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 170 171 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 0 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.00% Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 119 Common percent 0.00% 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% 121 Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 0.00% Fixed plus 100 basis points 122 Common Cost Common Stock (Note H) 1.00% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 \* Line 120) 0.00% Preferred Stock 124 Weighted Cost of Preferred (Line 118 \* Line 121) 0.00% Weighted Cost of Common 125 Common Stock (Line 119 \* Line 122) 0.00% Rate of Return on Rate Base ( ROR ) 0.00% 126 (Sum Lines 123 to 125) Investment Return = Rate Base \* Rate of Return (Line 52 \* Line 126) 0 127 Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 0.00% 129 SIT = State Income Tax Rate or Composite 0.00% 0.00% 130 p = percent of federal income tax deductible for state purposes Per state tax code 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)) =

Appendix A (Line 135c)

0

0

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

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

# Plant in Service Worksheet

	ervice Worksheet					
Attachmer	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1		204.58b				
2	January	Monthly Balances				
	February	Monthly Balances				
4	March	Monthly Balances				
5	April	Monthly Balances				
6	May	Monthly Balances				
7	June	Monthly Balances				
8	July	Monthly Balances				
9	August	Monthly Balances				
10	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 input
l						
	Calculation of Distribution Plant In Service	Source		Year	Balance	
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				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
	December	204.75g				
	Distribution Plant In Service	2011109			0	1
20	Distribution Francis Gervice				·	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
20	December	204.5b		Todi	Dalarioo	
	December	204.5g				
19 31	Intangible Plant In Service	25 1.09	(Note N)		0	Appendix A input
10 01	mangible rantin corrido		(1101011)		·	, pper and the part of the par
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b		Toda	Bularioo	
	December	204.99g				
	General Plant In Service	201.009	(Note N)		0	Appendix A input
l			(1101011)		•	**F===================================
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		roar	Dalance	
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances Monthly Balances				
		Monthly Balances				
	July	Monthly Balances Monthly Balances				
	August					
	September October	Monthly Balances				
	October November	Monthly Balances				
		Monthly Balances				
	December Secretary Plant In Committee	204.46g				1
48	Production Plant In Service				0	
	Florida Blood Colli	004 400 -				
49	Electric Plant Sold	204.102g			0	
	Total Blood in Conde	( Harris 44 00 04 04 40 0 10)	(1)-4-10			1
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input

Accumulated Depreciation Worksheet

	ated Depreciation Worksheet					
Attachme	nt 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				
	! January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	i April	Monthly Balances				
56	i May	Monthly Balances				
57	June	Monthly Balances				
58	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
	December	219.25c				
	Transmission Accumulated Depreciation		(Note M)		0	Appendix A input
	•		, ,			
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	.
65	December	Prior year 219.26c				
66	January	Monthly Balances				
67	February	Monthly Balances				
	March '	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
	! July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	o October	Monthly Balances				
	November	Monthly Balances				
	December  Distribution Accumulated Depreciation	219.26c			0	4
/8	Distribution Accumulated Depreciation				U	
	Outside the control of the Australia Australia December 1	0		Year	Datasas	
70	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	December December	Prior year 200.21c				
	Accumulated Intangible Depreciation	200.21c	(Nata NI)		0	Annuality Aliment
8 81	Accumulated intangible Depreciation		(Note N)		U	Appendix A input
	0-11	0		V	Datasas	
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
82		Prior year 219.28c				
	December	219.28c				4
26 84	Accumulated General Depreciation		(Note N)		0	Appendix A input
	Calculation of Braduction Accumulated Depresiation	Source		Voor	Polence	
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 219.20 through 219.24				
	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
	May May	Monthly Balances				
	June	Monthly Balances				
	! July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
	December	219.20 through 219.24				
	Production Accumulated Depreciation	V -			0	1
					-	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0	Appendix A input
			. ,		_	I " '
10	1 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0	
1					-	

### Materials & Supplies

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

### ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit  133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	0	Net Plant Allocator 0.00%	0	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	114.130	Ü	0.00%		
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance Current end of year balance Average	0	0.00%	0	(enter negative in Appendix A)

### Transmission / Non-transmission Cost Support

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

# Adjustments to A & G Expense

Adju	ustments to A & G Expense					
Appe	endix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
	Excluded Membership Dues Expense					
					0	
					0	<b>.</b>
					0	
63	Total	(Nata C)	Appendix A Input		0	<u> </u>
03	Total	(Note C)	Appendix A input		U	<b>!</b>
	PBOP					
	Authorized filed PBOP expense		Annual Update Informati	ional Filing	0	
	Actual PBOP expense		Attachment 17 total		0	
58	Actual PBOP Expense Adjustment		Appendix A Input		0	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

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

### Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and instructions	Form No. 1 Safety Related Non-safety Amount <b>Appendix A input</b> 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		Education & Form No. 1 Outreach Amount Appendix A Input Other Details
Directly Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	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		
129 Still = State Income Tax Rate or Composite	(Note G)	0.00% Enter Average State Income 1ax Rate		

#### Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Plus	Transmi Relate Appenc adjustments inpu	ed dix A
53	Transmission O&M	321.112b	0	0	0
54	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatching (561.1) Load Dispatch-Reliability (561.2) Load Dispatch-Monitor and Operate Transmission System (561.3) Load Dispatch-Transmission Service and Scheduling (561.4) Scheduling, System Control and Dispatch Services (561.5) Reliability, Planning and Standards Development Less: Cost of Providing Ancillary Services Accounts 561.0-5	321.84b 321.85b 321.86b 321.87b 321.88b 321.89b	0 0 0 0 0	0	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	0	0	0

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

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

### Other adjustments to rate base

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

#### Depreciation Expense

	Idon Expense			
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tes	ansmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	0
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	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	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	0
l	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

	Less Regulatory Asset Amortizations Account 950.2						
Appendix a	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount					
			0				
			0				
			0				
			0				
61	Total	sum	Appendix A Input				

### PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instructi	on Summary																			
Step	Month	Year	Action																	
1	April	Year 2	TO populates the formula with																	
2	April	Year 2	TO estimates all transmission		2 weighted based on Months e	expected to be in service in Y	ear 2 (e.g., 2011)													
3	April	Year 2	TO adds weighted Cap Adds to	to plant in service in Formula																
4	May	Year 2	Post results of Step 3																	
5	June	Year 2	Results of Step 3 go into effect	t for the Rate Year 1 (e.g., Jun	e 1, 2011 - May 31, 2012)															
		Year 3	TO populates the formula with																	
7	April			Year 2 data from FERC Form	No. 1 for Year 2 (e.g., 2011)															
,	April	Year 3	Reconciliation - actual data																	
8	Anril	Year 3	TO estimates Cap Adds and C	"MID during Very 2 unighted b	acad on Months avacated to be	o in consiso in Voor 2 (o o. 2	042)													
	луш	rea 3	TO estillates day Adus and d	Avir during real 3 weighted to	iaseu dii mullilis expedied ib b	e iii seivice iii reai 3 (e.g., 2	012)													
Workshe	et																			
Step	Month	Year	Action																	
1	April	Year 2	TO populates the formula with	Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 20	10)														
			\$ - R	ev Req based on Year 1 data		Must run Appendix A to g	get this number (without in	nputs in lines 16 or 34 of App	endix A)											
2	April	Year 2 Plant In Service	TO estimates all transmission	Cap Adds and CWIP for Year	2 weighted based on Months e	expected to be in service in Y	ear 2 (e.g., 2011) in proje	ction and populates for actua	als as inputs to Attachment	7 (but not Appendix A) for	true up.	CWIP		Plant In Service				CWIP		
			(P)	(C)	(D)	(E)	-	(G)	an	as a	(J)	(K)	(L)	Plant In Service (M)	an.	(0)	(D)	(Q)	(P)	(S)
		(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions	(L)	(M) Other Transmission PIS	(N) Energy Gateway	(U) Other Transmission PIS	(P) Energy Gateway	(U) Transmission CWIP	(R) Transmission CWIP	(S) Input/Total
		Other Transmission PIS	Monthly Additions	Energy Gateway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	input i otali
		(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	weighting	Allouit (A.Y.C)	Allibuit (J X L)	(10.7 13)	(147.13)	Allouis (K.X.L.)	(0713)	
CWIF	Balance	(Exci Ellergy Galeway)		Segments	Segment	Segment D	Jogillait	Segment r	Segment G	degileikii	Total (Segillella D'II)	(Gateway Ully)								
Dec (	prior year)											4	13							
Jan		-					-			-	-		12		-		-		-	
Feb							-			-			- 11				-		-	
Mar		-		-			-	-	-	-		-	10	-	-		-	-	-	
Apr							-			-			9				-		-	
May		-		-			-	-	-	-		-	8	-	-		-	-	-	
Jun													7				-		-	
Jul							-						6				-	-	-	
Aug							-			-		-	5		-		-		-	
Sep										-		-	4		-		-		-	
Oct										-			3				-	-		
Nov										-			2		-		-		-	
Dec Total		-	-	-	-	-		-	-	-			1 1	-						
			ighted by months in service)																	
														Input to Line 16 of Appendix A						
														Input to Line 34 of Appendix A						
Step	Month	Year	Action																	
3	April	Year 2	TO adds weighted Cap Adds to	to plant in service in Formula										Estimated Life						
			\$ -			Must run Appendix A to g	get this number (with inpu	ts in lines 16 and 34 of Appe	endix A)					Estimated Depreciation for						
														Jan	11.5 10.5		-			
4	May	Year 2	Post results of Step 3				and the second sections to the second							Feb			-			
			\$ -			Must run Appendix A to g	get this number (with inpu	ts in lines 16 and 34 of Appe	nax A)					Mar	9.5 8.5		-			
5	June	Year 2	Results of Step 3 go into effect	t for the Date Vent 1 (e.e. Jun	o 1 2011 May 21 2012)									Apr May	7.5					
3	Julie	108 2	\$ -	a lui lile reale Teal T (e.g., sui	e 1, 2011 - may 31, 2012)									Jun	6.5					
														Jul	5.5					
														Aug	4.5					
														Sep	3.5					
	April	Year 3	TO populates the formula with	Voor 2 data from EEDC Form	No. 1 for Very 2 (e.g. 2011)									Oct	3.5 2.5		:			
•	лрш	real 3		ev Req based on Prior Year da		Must run Annandis A to a	nat this number (without is	nputs in lines 16 or 34 of App	sandiv A)					Nov	1.5					
			• 10	ar roquescu di Filor 1001 to	***	mout our repetituix in to g	you was manufer (Williams)	space in mice in the SH to App	anary .					Dec	0.5		: 1			
														Total Estimated Deprecia			-			
															or removement r		-			
7	April	Year 3	Reconciliation - actual data																	
				Result of Formula for Reconcili	ation	Must run Appendix A to g	get this number (with inpu	ts in lines 16 and 34 of Appe	endix A)											

Schedule 1 Reconciliation

## PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					,	ttachment 7 - Tr	ansmission Enl	nancement Cl	harge Workshee	t								
Line																		
1	New Plant Carrying C	Charge																
2	Fixed Charge Rate (	(FCR) if not Cor	ntributions in Aid o	of Construction (C	CIAC)													
		Formula Line																
3	A	157		Net Plant Carrying							0.0000%							
4	B C	164		Net Plant Carrying Line B less Line A	Charge per 100 E	asis Point in ROE w	thout Depreciatio	n			0.0000%							
,				Lille D less Lille A							0.000076	'						
6	FCR if CIAC																	
7	D	158	1	Net Plant Carrying	Charge without E	epreciation, Return	, nor Income Taxe	is .			0.0000%							
	The FCR resulting fro	om Formula in a	given year is used fo	or that year only.														
	Therefore actual rever	nues collected in	n a year do not chan	ge based on cost da	ata for subsequent	years												
	In the True-up, the ac Columns and rows ma																	
	Columnia and rows ma	ay be added to a		Transmission CWIP		Trai	nsmission PIS Actual	s	Tran	nsmission PIS Projec	ction				1			
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" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis poi	(Yes or No)	No 0			No 0			No 0									
From line 3 above if "No" on line 13 and from		шкој	J			U			U						l			
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 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment		-			-			-	-		-						
14 Actual of estimated depreciation expense	Annual Depreciation Expe	ense	-			-			-			-						
																l		Transmission Incentive
		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged Witho	out Incentive	Credit (incentive minus without)
15	W 0 % ROE	2010	-	- Depression	-	-	-	-	-	-	-	-	-	-	\$ -	S		,,
16	W Increased ROE	2010	-	-	-	-	-		-		-	-	-	-	\$ -	\$ -		\$ -
17	W 0 % ROE	2011	-	-					-	-	-	-	-		\$ -	\$	-	
18 19	W Increased ROE W 0 % ROE	2011 2012	-	-	-	-	-		-	-	-	-	-	-	\$ - \$ -	\$ - \$		s -
20	W Increased ROE	2012		-	-	-	-		-	-	-		-	-	s -	s - °	-	s -
21	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$		·
22	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
23 24	W 0 % ROE W Increased ROE	2014 2014	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$	-	
25	W 0 % ROE	2014		-	-						-		-		\$ - \$ -	s - s	_	-
26	W Increased ROE	2015	-						_			_			\$ -	s -		s -
27	W 0 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$	-	
28	W Increased ROE	2016	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
29 30	W 0 % ROE W Increased ROE	2017 2017		-	-								-	-	\$ - \$ -	\$	-	s .
31	W 0 % ROE	2018									-		-		\$ -	s		
32	W Increased ROE	2018	-	-					-		-	-			\$ -	\$ -		\$ -
33	W 0 % ROE	2019	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$	-	
34 35	W Increased ROE W 0 % ROE	2019 2020	-	-	-		-		-	-	-	-	-		s -	ə - e		• -
36	W Increased ROE	2020	:	-	-				1 .	-					\$	s -	-	s -
37	W 0 % ROE	2021	-			-		-	-			-	-		\$ -	\$	-	
38	W Increased ROE	2021	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
39 40	W 0 % ROE W Increased ROE	2022 2022	-	-	-		-		-	-	-	-	-		\$ - \$ -	s . s	-	s
41	W 0 % ROE	2022									-		-		\$ -	s		
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
43	W 0 % ROE	2024	-	-					-	-	-	-	-		\$ -	\$	-	
44 45	W Increased ROE W 0 % ROE	2024 2025	-	-	-	-	-	-	-	-	-	-		-	\$ - \$ -	\$ -		\$ -
46	W Increased ROE	2025		-	-	-	-				-				\$ -	s -	-	s -
47	W 0 % ROE	2026	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$		ľ
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
49 50	W 0 % ROE	2027 2027	-	-	-	-	-	-	1	-	-	-	-		\$ - \$ -	\$	-	
50 51	W Increased ROE W 0 % ROE	2027		-	-	-	-				-				s -	٠	_	.
52	W Increased ROE	2028		-	-	-	-			-	-		-		\$ -	\$ -		s -
53	W 0 % ROE	2029	-			-		-	-			-	-		\$ -	\$	-	
54	W Increased ROE	2029	-	-	-	-	-		-	-	-	-	-		\$ -	\$ -		\$ -
55 56						-	-			-		-	-			s -	-	s
		1					••••		· · · · · ·		****	<u> </u>						• -

## PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State

		Γ	Oregon		Washington	ı	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Rov	v A	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	350.2 Land Rights 352 Structures and Improvements 353 Station Equipment 354 Towers and Fixtures 355 Poles and Fixtures 356 Overhead Conductors and Devices 357 Underground Conduit 358 Underground Conductors and Devices 359 Roads & Trails Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
1 1 1 1 1 1 1 1 2 2	2 3 3 4 5 5 3 6 7 8 9 9 0 3 9	389.2 Land Rights 390 Structures and Improvements 391 Office Furniture and Equipment - Furniture 391.2 Office Furniture and Equipment - Personal Computers 391.3 Office Furniture and Equipment - Equipment 393 Store Equipment 394 Tools, Shop and Garage Equipment 395 Laboratory Equipment 397 Communication Equipment 397.2 Communication Equipment 398 Miscellaneous Equipment Unclassified General		0.00% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
2 2	4	302 Franchises and Consents 303 Miscellaneous Intangible Plant 390.1 Leasehold Improvements - Gen															5.00% 4.82% 3.96%

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

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

	ı						OATT (Par	t III - Network	Service) - Avera	age of current	ear and prior t	wo years										
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer																						
Class RS / SA																						Total NFO
Jan	-	-	-	-		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
eb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
lun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
lug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-		-	-	-	-	-		-	-	-	-		-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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otal		-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-	-	-
vg 12CP			-					-	-	-			-	-	-	-					-	

		Other Se	rvice		
j1	j2	j3	j4	j5	j
					Total OS
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
	-	-	-		-
-	-	-	-		-
	-	-	-		-
-	-	-	-		-
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	-	-	-		
-	-	-	-	-	

										OATT (Pa	rt II Long-Term	Firm Point-to-F	oint Transmissi	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	9
Customer	-	-	-		-		-	-	-	-	-	-		-	-	•	-	-	-	-	-	-	-	-	-		
Class RS / SA																											Total LTP
Jan		-	-	-	-		-	-	-	-	-	-	-		-	-	-		-			-	-	-	-	•	-
Feb	-		-	-	-		-	-	-	-	-	-	-		-	-	-		-			-	-	-	-		-
March		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-		-	-	-		-	-	-	-	-	-	-		-	-	-		-			-	-	-	-		-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-		-	-	-	-	-	-	-		-	-	-		-			-	-	-	-		-
Total	-	-		-	-		-	-	-	-		-	-		-	-		-	-		-	-		-	-	-	-
Avg 12CP										-	-	-	-		-		-										

Total Network	1%	Behind-	Total Network
		the	
& OS	growth	Meter	Load
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	
-	-	-	
-	-	-	
-	-		
-	-		
-	-		

Divisor
Network + OS + LTP
-
- 1
-
- 1
- 1
- 1
- 1
-
-

# 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																							
	ll																						
	ll																						
Class		- 1		l																			Total NFO
RS / SA	Day	Time																					
Jan				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Feb		- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March		- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April		- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-
Jun		- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul		- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		l	-	-	-	-	-	-
March		l	-	-	-	-	-	-
April		l	-	-	-	-	-	-
May			-	-	-	-	-	-
Jun		l	-	-	-	-	-	-
Jul		l	-	-	-	-	-	-
Aug		l	-	-	-	-	-	-
Sept		l	-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-		-

#### PacifiCorp Attachment 9a2 - Load (One Year Prior) YYY

							•		•	•	OAT1	Γ (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 NFC
Jan				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	•	-	-	-	-	•	•	-	-	-	-	-	•	-	-	-
May			-	-	-	-	-	-	-	-	-	-	•	-	-	-	-	-	•	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	•	-	•	-	-	-	•	-	-	-
Jul Aug																					- 1	
Aug Sept Oct																						[
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																				
Class																				Total NFO
RS / SA	Day	Time																		
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 1

					Other S	Service		
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

	Attachment 9b - Loa
YYYY	

										OATT (Par	t III - Network S	ervice)													Other Sen	vice		
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	1	j1	j2	j3	j4	j5	
Customer																						1						Г
Class RS / SA																					Total NFO							Tota
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-			-	-	-	-		1
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-			-	-	-	-		1
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		1
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		1
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		ı
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-		1
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-		1
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-		1
Sept	-	-	-	-		-	-			-	-				-	-	-	-	-	-			-	-	-	-		1
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-		1
Nov	-	-	-	-		-	-			-	-				-	-	-	-	-	-			-	-	-	-		1
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-		1
Total		-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-		1	-	-	-	-		$\overline{}$
Avg 12CP		-	-		-	-	-	-	-	-	-	-	-	-	-	-		-	-			1	-	-	-	-		$\overline{}$

												OATT Part	II Long-Term	Firm Point-to-Po	oint Transmissi	on Service												1
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																												
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-					-				-	- 1	-	-				-	-	-	-	-				-	-	-	-
March	-	-		-	-	-	-		-	-	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	
April	-			•		•			-	•	-			•	•	•	•	•	•		-		-	-	-		-	
May	-	- 1			- 1			- 1	-													- 1	-	-	-		- 1	1 -
Jun Jul	-	-	•	•	-	•	•	-	-	•	•	•	•	•	•	•	-	•	•	-	-	-	-	-	-	•	- 1	1
Aug	-	-	•	•	-	•	•	-	-	•	•	•	•	•	•	•	-	•	•	-	-	-	-	-	-	•	- 1	1
Sept				- 1	1	- 1			- 1	- 1	- 1	- 1	- 1	- 1		- 1	- 1	- 1	- 1	- 1	- 1		1	1			- 1	1 .
Oct									_														_	_	_			
Nov	-	-		-			-		-					-	-	-				-	-	-						
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Avg 12CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Total	Behind-the	Total
Network & OS	Meter	Network Load
-		
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
	-	-
-	-	-

	Diviso
Total Network	
Load	Network + + LTP
-	
- 1	
-	
-	
- 1	
-	
- 1	
- 1	
· 1	
	$\vdash$
	$\vdash$

# PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

### Plant in Service - Accumulated Amortization Detail

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

#### 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
 \$ - \$ - \$ - \$ - \$
 <

# PacifiCorp Attachment 12 - Plant Held for Future Use

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

		Prior year	Current year
Attachment 5 input: Total - Transmission		0	0
		Prior year	Current year
Total - PacifiCorp	214.47d		

#### PacifiCorp Attachment 13 - Revenue Credit Detail

#### **Revenue Credit Detail**

#### Other Service (OS) contracts

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

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

					Prior Year												
					(month end)						Current Yea	r (month end)					
		Appendix A input															
	Operation	value (result of operation															
	to apply to monthly	specified in column															1 1
Appendix A	input columns at	to left on monthly															
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average		Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average		Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average		Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum		Interest on Long Term (427) and Associated Companies (430)  LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average		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		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		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 Generation Facilities	v					
34.5 kV Facilities	0					
Appendix A input: Total Assets to Exclude	0					

#### PacifiCorp Attachment 16 - Unfunded Reserves

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

(			Accrued Liability:	Charged to:	Prior year	Current Year				By Catego	ory		Total
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		Transmission- related Unfunded Reserves
Totals					0.0	0.0	0.0		0.000	0.000	0.000	0.000	
								Allocators	100.000%	0.000%	0.000%	0.000%	
								Total (\$ millions)	0.000	0.000	0.000	0.000	0.000
								Appendix A input				l	-

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

FERC Acct	Description	Expense
	Attachment 5 innut Total DDOD	<u> </u>
	Attachment 5 input: <b>Total PBOP</b>	0
Nistan		
Notes:		