PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Actual, Adjusted, & Normalized Results of Operations - Washington

			,	(b)				(d)				(f)		
	Un	(a) adjusted Results		(D) Restating		(c) Total Adjusted		(··)	Δď	(e) justed Results at			Δ	(g) djusted Results
	Ulla	2013 CBR		Adjustments		Actual Results		Adjustments		Present Rates	F	Price Change		ith Price Change
Operating Revenues:		2010 0010		requotinento		letaur ressures	-	Influstricentes		resent runes		2.41%		tur Price Change
General Business Revenues	\$	217 700 180	¢	3,905,479	\$	321,605,659	\$	-	\$	321,605,659	\$	7,740,733	S	220 246 20
Interdepartmental	э \$	317,700,180	\$ \$	3,905,479	ծ Տ	321,005,059	\$	-	\$ \$	321,005,059	3	7,740,755	\$	329,346,392
		-		-		-	\$	-		-				-
Special Sales	\$	18,487,997	\$		\$	67,603,711	\$		\$	20,557,899			\$	20,557,899
Other operating revenues	\$	11,424,456	\$	(5,636,807)	\$	5,787,649	\$	(317,051)	\$	5,470,598			\$	5,470,598
Total Operating Revenues	\$	347,612,633	\$	47,384,386	\$	394,997,019	\$	(47,362,863)	\$	347,634,157	\$	7,740,733	\$	355,374,890
Operating Expenses:														
Steam Production	\$	59,484,322	\$	2,343,667	\$	61,827,989	\$	5,079,244	\$	66,907,233			\$	66,907,233
Nuclear Production			\$	-	\$	-	\$	-	\$	-			\$	-
Hydro Production	\$	7,355,376	\$	(28,190)	\$	7,327,186	\$	104,470	\$	7,431,655			\$	7,431,65
Other Power Supply	\$	94,996,039	\$	34,773,731	\$	129,769,770	\$	(55,361,467)	\$	74,408,303			\$	74,408,303
Transmission	\$	27,085,771	\$	303,885	\$	27,389,656	\$	3,751,494	\$	31,141,151			\$	31,141,15
Distribution	\$	12,193,373	\$	(371,809)	\$	11,821,564	\$	259,056	\$	12,080,619			\$	12,080,619
Customer Accounting	\$	6,347,128	\$		\$	6,749,386	\$	140,246	\$	6,889,632	\$	47,296	\$	6,936,92
Customer Service & Info	s	11,445,807	\$			762,294	\$		\$	783,814			\$	783,814
Sales	-		ŝ	(ŝ	-	ŝ		ŝ				ŝ	
Administrative & General	s	13,226,426	¢ \$	(1,360,416)	ŝ	11,866,010	ŝ	313,214	ŝ	12,179,224			ŝ	12,179,224
O&M Expense	\$	232,134,242	¢	25,379,614	\$	257,513,856	\$		\$	211,821,632	s	47,296	\$	211,868,92
Oalvi Expense	¢	232,134,242	¢	23,579,014	ф	257,515,850	э	(43,092,224)	¢	211,821,032	ą	47,290	\$	211,000,920
	s	12 1 (5 252	e	1 200 605	¢	12 (74 050	¢	750 (02	¢	11 105 101			\$	11 105 15
	-	42,465,252	\$		\$	43,674,858	\$		\$	44,425,461	1			44,425,46
Amortization	\$	5,034,157	\$		\$	5,034,157	\$		\$	5,116,519			\$	5,116,51
Taxes Other than Income	\$	21,700,554	\$		\$	21,659,481	\$		\$	20,852,236	\$	315,280	\$	21,167,510
Income Taxes: Federal	\$	1,000,694	\$		\$	8,625,042	\$	(3,488,183)	\$	5,136,859	\$	2,582,354	\$	7,719,214
: State	\$	-	\$		\$	-	\$	-	\$	-			\$	-
Deferred Income Taxes	\$	4,870,545	\$	(1,356,097)	\$	3,514,448	\$	2,341,344	\$	5,855,792			\$	5,855,792
Investment Tax Credit Adj.			\$	-	\$	-	\$	-	\$	-			\$	-
Misc. Revenue & Expense	\$	17,412	\$	(3,490)	\$	13,922	\$	(776,049)	\$	(762,127)			\$	(762,12
Total Operating Expenses:	\$	307,222,856	\$	32,812,907	\$	340,035,763	\$	(47,589,392)	\$	292,446,371	\$	2,944,930	\$	295,391,302
Net Operating Revenue :	s	40,389,777	\$	14,571,479	\$	54,961,256	\$	226,529	\$	55,187,785	s	4,795,803	\$	59,983,58
The openanty revenue .	Ψ	10,505,777	Ψ	11,371,179	Ψ	51,701,250	Ψ	220,527	Ψ	55,107,705	φ	1,175,005	, ,	57,705,50
Rate Base:														
	¢	1 647 082 661	\$	(2.205.050	æ	1 711 199 (20)	¢	40 727 064	e	1 751 025 694				1 751 025 69
Electric Plant in Service	\$	1,647,982,661		63,205,959	\$	1,711,188,620	\$	40,737,064	\$	1,751,925,684			\$	1,751,925,684
Plant Held for Future Use	\$	234,062	\$		\$	234,062	\$	-	\$	234,062			\$	234,062
Misc. Deferred Debits	\$	13,696,536	\$	(5,468,735)	\$	8,227,801	\$	(202,652)	\$	8,025,150			\$	8,025,150
Electric Plant Acq Adj			\$	-	\$	-	\$	-	\$	-			\$	-
Nuclear Fuel			\$	-	\$	-	\$	-	\$	-			\$	-
Prepayments	\$	1,743,279	\$	(1,743,279)	\$	0	\$	-	\$	0			\$	(
Fuel Stock	\$	6,914,149	\$	(6,914,149)	\$	0	\$	-	\$	0			\$	(
Material & Supplies	\$	6,926,885	\$	(6,926,885)	\$	0	\$	-	\$	0			\$	(
Working Capital	\$	2,438,704	\$	28,579,779	\$	31,018,483	\$	-	\$	31,018,483			\$	31,018,483
Weatherization Loans	\$	1,932,316	\$	-	\$	1,932,316	\$	-	\$	1,932,316			\$	1,932,310
Misc. Rate Base	Ċ		\$	-	\$	-	ŝ	-	ŝ	-			s	-
Total Electric Plant:	\$	1,681,868,592	\$	70.732.691	\$	1 752 601 283	ŝ	40.534.413	ŝ	1,793,135,696	\$	-	ŝ	1,793,135,690
Total Electric Plant.	Ψ	1,001,000,072	Ψ.	10,152,071	Ψ	1,752,001,205	Ψ	10,551,115	Ψ	1,775,155,676	Ŷ		<u> </u>	1,775,155,657
Deductions:														
Accum. Prov. for Depreciation	\$	(609,540,662)	\$	(29,125,686)	¢	(638,666,348)	¢	(967,568)	\$	(639,633,916)			\$	(639,633,910
			\$ \$					(907,508)	3 5					
	\$	(46,230,330)		(38,827)		(46,269,157)		-		(46,269,157)	I.		\$	(46,269,15
	\$	(231,233,127)	\$			(244,528,743)		(2,143,045)		(246,671,788)			\$	(246,671,78
Unamortized ITC	\$	(248,421)	\$		\$	(246,775)		-	\$	(246,775)			\$	(246,77
Customer Advances for Const.	\$	(7,410)	\$	(481,414)		(488,824)		-	\$	(488,824)			\$	(488,82
Customer Service Deposits			\$	(3,361,134)	\$	(3,361,134)		-	\$	(3,361,134)			\$	(3,361,13
Miscellaneous Deductions	\$	(6,352,268)	\$	(83,643)	\$	(6,435,911)	\$		\$	(6,838,656)	F		\$	(6,838,65
Total Rate Base Deductions:	\$	(893,612,218)	\$	(46,384,674)	\$	(939,996,892)	\$	(3,513,359)	\$	(943,510,251)	\$	-	\$	(943,510,25
Total Rate Base:	\$	788,256,374	\$	24,348,018	\$	812,604,392	\$	37,021,053	\$	849,625,445	\$	-	\$	849,625,445
									_					
Return on Rate Base		5.124%				6.764%				6.496%				7.0609
			-								-			
TAX CALCULATION												35.00%		
	~	16 2 61 01 -		620 020 720	¢	c7 100 5 · · ·		(000.010)	~	66 100 10 5	-			70 7 7 0
Operating Revenue	\$	46,261,016		\$20,839,730	\$	67,100,746		(920,310)		66,180,436		\$7,378,157	\$	73,558,59
Other Deductions	\$	-	\$	-	\$	-			\$	-	1			
Interest (AFUDC)	\$	(3,560,992)		\$0	\$	(3,560,992)			\$	(3,560,992)			\$	(3,560,99
Interest	\$	21,485,186		(\$177,757)	\$	21,307,429			\$	22,278,164	I.		\$	22,278,16
Schedule "M" additions	\$	(9,707,042)		\$1,307,442	\$	(8,399,600)		549,094	\$	(7,850,506)	1		\$	(7,850,50
Schedule "M" deductions	\$	- 1		\$541,076	\$	541,076		6,718,479	\$	7,259,555			\$	7,259,55
	Γ													
Income Before Tax	\$	18,629,780		21,783,853	\$	40,413,633		(8,060,430)	\$	32,353,203	1	7,378,157	\$	39,731,36
State Income Tax	\$				ŝ			-	ŝ		I.	.,,	ŝ	
Taxable Income	\$	18,629,780		21,783,853	\$	40,413,633		(8,060,430)	¢	32,353,203	⊢	7,378,157	\$	39,731,30
		6,520,423	-	7,624,348	\$ \$	40,415,655				32,353,203 11,323,621	⊢	2,582,354	\$	13,905,97
										11.343.04		4.284.224		13.905.97
Federal Income Tax Before Credits	\$			7,024,548								_,,		
	\$ \$ \$	(5,519,729) 1,000,694		7,624,348	\$ \$	(5,519,729) 8,625,042		(667,033) (3,488,183)	\$	(6,186,762) 5,136,859		2,582,354	\$	(6,186,76

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PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Summary of Adjustment- Staff vs. Pacificorp

r			Summary of Adj	aoui		actine of p	Staff			Staff's ROR	
			PacifiCorp's				Staff				
		NO	N.B.	,	Revenue	NO	N.B. D		Revenue	Revenue	Revenue
	Adj.	NOI	Net Rate Base		Requirement	NOI	Net Rate Base	ł	Requirement	Requirement	Requiremen
	No.	Impact	Impact	Im	pact per Filing ¹	Impact	Impact		Impact	Impact	Difference
Deal	D1	£ 40.200.777	¢ 700 057 074	¢	22 401 406	\$ 40.389.777	¢ 700 056 074	¢	22 401 407	\$ 24.632.593	¢ (7.769.00
Adjustments	Books	\$ 40,389,777	\$ 788,256,374	\$	32,401,496	\$ 40,389,777	\$ 788,256,374	\$	32,401,496	\$ 24,632,593	\$ (7,768,90)
REVENUE											
Temperature Normalization	3.1	(3,700,295)	-	\$	5,973,999	(3,700,295)	-	\$	5,973,999	\$ 5.972.553	(1,44
Revenue Normalizing	3.2	(4,827,929)	-	\$	7,794,526	(4,827,929)	-	\$	7,794,526	\$ 7,792,639	(1.88
Effective Price Change	3.3	11,066,786	-	\$	(17,866,945)	11,066,786	-	\$	(17,866,945)	\$ (17,862,619)	4,32
SO2 Emission Allowances Sales	3.4	481,474	(249,925)	\$	(808,271)	481,474	(249,925)	\$	(808,271)	\$ (805,614)	2,65
REC Revenues	3.5	(1,464,670)	-	\$	2,364,660	(1,464,670)	-	\$	2,364,660	\$ 2,364,087	(57
Wheeling Revenue	3.6	225,696	-	\$	(364,378)	225,696	-	\$	(364,378)	\$ (364,290)	8
Ancillary Revenue	3.7	26,862	-	\$	(43,367)	26,862	-	\$	(43,367)	\$ (43,357)	1
Schedule 300 Fee Change	3.8	55,086	-	\$	(88,934)	-	-	\$	-	\$ -	88,93
Wind Wake Loss Revenue	3.9	16,828	-	\$	(27,168)	16,828	-	\$	(27,168)	\$ (27,161)	
									,		
O & M											
Miscellaneous General Expense	4.1	14,374	-	\$	(23,206)	14,374	-	\$	(23,206)	\$ (23,201)	
Wage & Employee Benefits - Restating	4.2	30,933	-	\$	(49,940)	30,933	-	\$	(49,940)	\$ (49,928)	1
Wage & Employee Benefits - Pro Forma	4.3	(801,979)	-	\$	1,294,767	(801,979)	-	\$	1,294,767	\$ 1,294,453	(31
Irrigation Load Control Program	4.4	3,472	-	\$	(5,605)	3,472	-	\$	(5,605)	\$ (5,604)	
Remove Non-Recurring Entries	4.5	(101,034)	-	\$	163,115	(101,034)	-	\$	163,115	\$ 163,076	(3
DSM Revenue & Expense Removal	4.6	6,923,690	-	\$	(11,178,059)	6,923,690	-	\$	(11,178,059)	\$ (11,175,352)	2,70
Insurance Expense	4.7	1,590,633	-	\$	(2,568,022)	1,744,866	-	\$	(2,817,027)	\$ (2,816,345)	(248,32
Advertising Expense	4.8	261	-	\$	(421)	261	-	\$	(421)	\$ (421)	
Memberships & Subscriptions	4.9	(973)	-	\$	1,570	(973)	-	\$	1,570	\$ 1,570	
Uncollectible Expense	4.10	(274,576)	-	\$	443,294	(274,576)	-	\$	443,294	\$ 443,186	(10
Legal Expenses	4.11	(139,979)	-	\$	225,992	(139,979)	-	\$	225,992	\$ 225,937	(5
Collection Agency Fees	4.12	27,339	-	\$	(44,138)	-	-	\$	-	\$ -	44,13
IHS Escelation	4.13	(936,191)	-	\$	1,511,448	-	-	\$	-	\$ -	(1,511,44
POWER COSTS											
Net Power Costs Restating	5.1	7,484,568	-	\$	(12,083,577)	7,484,568	-	\$	(12,083,577)	\$ (12,080,652)	2,92
Net Power Costs Pro Forma	5.1.1	(5,539,982)	-	\$	8,944,111	590,409	-	\$	(953,194)	\$ (952,964)	(9,897,07
James River Royalty Offset	5.2	441,934	-	\$	(713,488)	441,934	-	\$	(713,488)	\$ (713,315)	17
Colstrip =3 Removal	5.3	314,398	(8,567,345)	\$	(1,568,475)	314,398	(8,567,345)	\$	(1,568,475)	\$ (1,483,743)	84,73
DEPRECIATION/AMORTIZATION	I										
Hydro Decommissioning	6.1	(3,781)	(212,765)	\$	(20,242)	(3,781)	(212,765)	\$	(20,242)	\$ (18,142)	2,10
Depreciation/Amortization Reserve to EOP	6.2	-	(6,526,993)	\$	(808,234)	-	(6,526,993)	\$	(808,234)	\$ (743,775)	64,45
Proposed Depreciation Rates - Expense	6.3	(1,249,180)	(1,249,180)	\$	1,862,073	(1,249,180)	(1,249,180)	\$	1,862,073	\$ 1,873,922	11,84
Vehicle Depreciation Study	6.4	74,724	(143,764)	\$	(138,441)	74,724	(143,764)	\$	(138,441)	\$ (136,992)	1,44
1											
TAX ADJUSTMENTS											
Interest True Up	7.1	(87,526)	-	\$	141,308	277,542	-	\$	(448,082)	\$ (447,974)	(589,28
Property Tax Expense	7.2	(335,269)	-	\$	541,280	-	-	\$	-	\$ -	(541,28
Renewable Energy Tax Credit	7.3	661,917	-	\$	(1,068,642)	661,917	-	\$	(1,068,642)	\$ (1,068,383)	25
Power Tax ADIT Balance	7.4	-	(1,637,024)	\$	(202,712)	-	(1,637,024)	\$	(202,712)		16,16
WA Low Income Tax Credit	7.5	(25,873)	-	\$	41,771	-	-	\$	-	\$ -	(41,77
WA Flow-Through	7.6	407,649	(9,662,969)	\$	(1,854,696)	407,649	(9,662,969)	\$	(1,854,696)	\$ (1,759,107)	95,58
Remove Deferred State Tax Expense	7.7	493,727	246,864	\$	(766,536)	493,727	246,864	\$	(766,536)	\$ (768,781)	(2,24

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PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Summary of Adjustment - Staff vs. Pacificorp

	Summary of Adjustment- Staff vs. Pacificorp												
				PacifiCorp's				Staff			S	staff's ROR	
						Revenue				Revenue		Revenue	Revenue
		Adj.	NOI	Net Rate Base		Requirement	NOI	Net Rate Base	1	Requirement	F	Requirement	Requirement
49	WA Public Utility Tax Adj.	7.8	524,708	-	\$	(847,124)	524,708	-	\$	(847,124)	\$	(846,919)	205
50													
51	RATE BASE												
52	Jim Bridger Mine Rate Base Adjustment	8.1	(138,615)	26,734,872	\$	3,534,355	(138,615)	26,734,872	\$	3,534,355	\$	3,270,272	(264,083)
53	Environmental Remediation	8.2	(171,517)	(250,034)	\$	245,947	(171,517)	(250,034)	\$	245,947	\$	248,349	2,402
54	Customer Advances for Construction	8.3	-	(481,414)	\$	(59,613)	-	(481,414)	\$	(59,613)	\$	(54,859)	4,754
55	Major Plant Additions	8.4	(633,489)	37,099,266	\$	5,616,730	(633,489)	37,099,266	\$	5,616,730	\$	5,250,096	(366,634)
56	Miscellaneous Rate Base Adj.	8.5	-	(23,721,364)	\$	(2,937,405)	-	(23,721,364)	\$	(2,937,405)	\$	(2,703,137)	234,268
57	Powerdale Hydro Removal	8.6	(58,361)	97,700	\$	106,320	(58,361)	97,700	\$	106,320	\$	105,332	(988)
58	Removal of Colstrip =4 AFUDC	8.7	17,991	(360,049)	\$	(73,630)	17,991	(360,049)	\$	(73,630)	\$	(70,067)	3,563
59	Trojan Unrecovered Plant Adjustment	8.8	(99,762)	(83,643)	\$	150,705	(99,762)	(83,643)	\$	150,705	\$	151,492	787
60	Customer Service Deposits	8.9	(2,710)	(3,361,134)	\$	(411,832)	(2,710)	(3,361,134)	\$	(411,832)	\$	(378,639)	33,193
61	Regulatory Asset Amortization	8.10	(1,950,000)	-	\$	3,148,208	(2,944,621)	-	\$	4,753,989	\$	4,752,838	1,604,630
62	Misc. Asset Sales and Removals	8.11	236,963	-	\$	(382,568)	236,963	-	\$	(382,568)	\$	(382,476)	92
63	Adjust AMA Plant Balance to EOP	8.12	-	22,392,711	\$	2,772,878	-	22,392,711	\$	2,772,878	\$	2,551,732	(221,146)
64	Investor Supplies working Capital	8.13	-	31,018,483	\$	3,841,004	-	31,018,483	\$	3,841,004	\$	3,534,670	(306,334)
65													
66	Production Factor	9.1	(650,290)	286,777	\$	1,085,383	(650,290)	286,777	\$	1,085,383	\$	1,082,297	(3,086)
67	Total Adjustments		48,317,806	849,625,445		27,201,271	55,187,785	849,625,445		16,109,925		7,740,732	(19,460,539)
68													
69	Adjusted Results at Company's ROR and Conversio	n			\$	27,201,269			\$	16,109,923			
70	At Staff's ROR and Conversion				\$	18,829,393			\$	7,740,733			
71	Percentage Increase in Revenues					5.85%				2.41%			
72													
73	Conversion Factor					0.61940				0.61955	1		
74													
75	Capital Structure			PacifiCorp						Sta	ff		
76		Γ	Structure		١	Weighted Cost	Ī	Structure					Weighted Cost
77	Long-term Deb	t	48.25%	5.18%		2.499%		50.62%		5.18%		2.62%	2.622%
78	Short term Deb		0.00%	0.00%		0.000%		0.00%		0.00%		0.00%	0.000%
79	Preferred Stock		0.02%	6.75%		0.001%		0.28%		5.43%		0.02%	0.015%
80	Common Stock	-	51.73%	10.00%		5.173%		49.10%		9.00%		4.42%	4.419%
81	Weighted Average Cost of Capital	E Contraction de la c	100.00%	1010070		7.670%	ľ	100.00%		210070		7.060%	7.060%
		· .	. 50.0070			7.07070	L	.00.0070					7.00070

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Calculation of Revenue Requirement Deficiency or (Excess):

		PacifiCorp (as Filed)	Staff	Difference
1	Net Rate Base - Washington Jurisdiction	\$ 849,625,445	\$ 849,625,445	
2				
3	Proposed Rate of Return	7.6700%	7.0600%	-0.6100%
4				
5	Net Operating Income Requirement	\$ 65,166,272	\$ 59,983,556	(5,182,715)
6				
7	Proforma Net Operating Income	\$ 48,317,806	\$ 55,187,785	6,869,979
8				
9	Net Operating Income Deficiency	\$ 16,848,466	\$ 4,795,771	(12,052,695)
10				
11	NOI > Revenue Conversion Factor	61.940%	61.9550%	
12				
13	Revenue Requirement Deficiency (line 9/line 11)	\$ 27,201,269	\$ 7,740,733	(19,460,536)

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Conversion Factor

		(a)	(a)	
		Company	Staff	
1 Operating Revenue		100.0000%	100.0000%	
2 Operating Revenue Dedu		0.62464	0.6110/	
3 4 St	Uncollectible Accounts ate Utility Tax ((3.8734%- (Line 3 * 3.8734%))	0.634% 3.873%	0.611% 3.873%	
4 50 5	WUTC Fee		0.200%	
6	Sub-Total	95.293%	95.316%	•
7	545-1041	15.27570	/5.510/0	
8	State Income Tax	0.000%	0.000%	
9	State Medile Tax	0.00070	0.00070	
0	Sub-Total	95.2930%	95.3160%	
1				-
2	Federal Income Tax @ 35%	33.3526%	33.3606%	
3				-
4	Net Operating Income Conversion Factor	61.9400%	61.9550%	
5				
	uses inverse known as "Net to Gross Bump-up".	161.44660%	161.40750%	
7				
8 Revenue Sensitive Tax R				
9	customer accounting	0.6340%	0.6110%	
0	other taxes	4.0730%	4.0730%	
1 2	Nominal Tax Rate		0.35	
2 3 Uncollectible Accounts:	Nominai Tax Kate		0.35	
4	Uncollectible Accounts (FERC Account 904)	\$ 2,038,688	\$ 1,963,863	Line 42
5	General Business Revenues		\$ 321,605,659	
6	Uncollectible Accounts %	0.6340%		Line 24/Line 2
7				
8				
9				
0 Customer Accounts Exp	ense Breakdown (JAM Output)			
1 901 Supervision				
		s	\$-	
2		S CN	\$ 168,767	
2 3				
2 3 4		CN	\$ 168,767 \$ 168,767	
2 3 4 5 902 Meter Reading Expe	nse	CN S	\$ 168,767 \$ 168,767 \$ 792,591	
2 3 4 5 902 Meter Reading Expe	nse	CN	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291	
2 3 4 5 902 Meter Reading Expe 6 7	nse	CN S	\$ 168,767 \$ 168,767 \$ 792,591	
2 3 4 5 902 Meter Reading Exper 6 7 8		CN S CN	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882	
2 3 4 5 902 Meter Reading Expe 6 7 8 9 903 Customer Receipts &		CN S CN S	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882 \$ 667,817	
2 3 4 5 902 Meter Reading Expe 6 7 8 9 903 Customer Receipts & 0		CN S CN	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882 \$ 667,817 \$ 3,142,045	
2 3 4 5 902 Meter Reading Expe 6 7 8 9 903 Customer Receipts &		CN S CN S	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882 \$ 667,817	
2 3 5 5 6 7 7 8 9 903 Customer Receipts & 0	Collections	CN S CN S	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882 \$ 667,817 \$ 3,142,045	
2 3 4 5 902 Meter Reading Exper 6 7 8 9 903 Customer Receipts & 0 1 2	Collections	CN S CN S CN	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882 \$ 667,817 \$ 3,142,045 \$ 3,809,862 \$ 1,963,863	
2 3 5 5 902 Meter Reading Exper 6 7 8 9 903 Customer Receipts & 0 0 1 2 3 904 Uncollectible Accoun	Collections	CN S CN S CN	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882 \$ 667,817 \$ 3,142,045 \$ 3,809,862	
2 5 5 6 7 8 9 903 Customer Receipts & 1 2 3 904 Uncollectible Accoun 4	Collections	CN S CN S SG	\$ 168,767 \$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882 \$ 667,817 \$ 3,142,045 \$ 3,809,862 \$ 1,963,863 \$ -	
2 5 5 902 Meter Reading Expe 6 7 8 9 903 Customer Receipts & 1 2 3 904 Uncollectible Accour 5 6 7	: Collections 11s	CN S CN S CN S SG CN	\$ 168,767 \$ 168,767 \$ 792,591 \$ 792,591 \$ 940,882 \$ 940,882 \$ 3,142,045 \$ 3,809,862 \$ 1,963,863 \$ - \$ 1,963,863 \$ 1,965,054	
2 5 5 6 7 8 9 903 Customer Receipts & 0 1 2 3 904 Uncollectible Accoun 4 5 6 7 8 905 Misc. Customer Acce	: Collections 11s	CN S CN S CN S SG CN S	\$ 168,767 \$ 168,767 \$ 792,591 \$ 148,291 \$ 940,882 \$ 667,817 \$ 3,142,045 \$ 3,809,862 \$ 1,963,863 \$ - \$ 1,965,054 \$ -	
2 3 4 5 902 Meter Reading Exper- 6 9 903 Customer Receipts & 0 1 2 3 904 Uncollectible Accour 5 6 7 8 905 Misc. Customer Acc 9	: Collections 11s	CN S CN S CN S SG CN	\$ 168,767 \$ 168,767 \$ 792,591 \$ 792,591 \$ 940,882 \$ 940,882 \$ 3,142,045 \$ 3,809,862 \$ 1,963,863 \$ 1,965,054 \$ 1,965,054 \$ 5,067	
2 3 4 5 902 Meter Reading Exped 7 8 9 903 Customer Receipts & 1 2 3 904 Uncollectible Account 4 5 6 7 8 905 Misc. Customer Acce 9 0	: Collections 11s	CN S CN S CN S SG CN S	\$ 168,767 \$ 168,767 \$ 792,591 \$ 940,882 \$ 940,882 \$ 3,142,045 \$ 1,963,863 \$ 1,911 \$ 1,965,054	
2 3 4 5 902 Meter Reading Exper- 6 9 903 Customer Receipts & 0 1 2 3 904 Uncollectible Accour 5 6 7 8 905 Misc. Customer Acc 9	: Collections 1ts punts Expense	CN S CN S CN S SG CN S	\$ 168,767 \$ 168,767 \$ 792,591 \$ 792,591 \$ 940,882 \$ 940,882 \$ 3,142,045 \$ 3,809,862 \$ 1,963,863 \$ 1,965,054 \$ 1,965,054 \$ 5,067	Page 1 - (e)14

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Weighted Average Cost of Capital

L	COMPANY	PROPOSED			
1	Type of Capital	Cap.Structure	Cost	Weighted Cost	Debt Rate
2 Long-term Debt		48.25%	5.18%	2.499%	
3 Short term Debt		0.00%	0.00%	0.000%	2.499%
4 Preferred Stock		0.02%	6.75%	0.001%	
5 Common Stock		51.73%	10.00%	5.173%	
6	Weighted Average Cost of Capital	100.00%		7.670%	
8					
8	STAFF PR	ROPOSED			
9					
9	STAFF PR	Cap.Structure	Cost	Weighted Cost	Debt Rate
9			<u>Cost</u> 5.18%	Weighted Cost 2.622%	Debt Rate
9 10 11		Cap.Structure			Debt Rate 2.622%
9 10 11 12 Long-term Debt		Cap.Structure 50.62%	5.18%	2.622%	
9 10 11 12 Long-term Debt 13 Short term Debt		Cap.Structure 50.62% 0.00%	5.18% 0.00%	2.622% 0.000%	

 PacifiCorp General Rate Case UE-140617

 For The Twelve Months Ended December 2013 - Staff Revenue Requirement

 Summary of Adjustments (Restating & Pro Forma)

 TOTAL --->

 3.1
 3.2
 3.3
 3.4
 3.5

		Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
Operating Revenues: 1 General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825		
2 Interdepartmental		(5,0)2,701)	(7,427,504)		_	
3 Special Sales	2,069,902	-	-	-	-	
4 Other operating revenues	(5,953,858)	-	-	-	-	(2,253,33
5 Total Operating Revenues 6	21,524	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,33
7 Operating Expenses:						
8 Steam Production	7,422,911	-	-	-	-	
9 Nuclear Production	-	-	-	-	-	
10 Hydro Production 11 Other Power Supply	76,279 (20,587,736)	-	-	-	-	
12 Transmission	4,055,380	-	-	-	-	
13 Distribution	(112,754)	-	-	-	-	
4 Customer Accounting	542,504	-	-	-	-	
15 Customer Service & Info	(10,661,993)	-	-	-	-	
 Sales Administrative & General 	(1,047,202)	-	-	-	-	
18 Total O&M Expense	(20,312,610)	-	-	-	-	
-						
9 Depreciation	1,960,209	-	-	-	-	
20 Amortization	82,362	-	-	-	-	
21 Taxes Other than Income 22 Income Taxes: Federal	(848,318) 4,136,165	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,66
23 : State	-	-	-	-	-	
24 Deferred Income Taxes	985,247	-	-	-	295,256	
25 Investment Tax Credit Adj.	(770.520)	-	-	-	-	
26 Misc. Revenue & Expense 27 Total Operating Expenses:	(779,539) (14,776,485)	(1,992,466)	(2,599,655)	5,959,039	(776,049) (481,474)	(788,669
28	(14,770,405)	(1,772,400)	(2,577,055)	5,757,057	(401,474)	(700,00)
29 Net Operating Income:	14,798,008	(3,700,295)	(4,827,929)	11,066,786	481,474	(1,464,67
30						
31 Rate Base: 32 Electric Plant in Service	103,943,023					
33 Plant Held for Future Use		-	-	_	_	
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-	
35 Electric Plant Acq Adj	-	-	-	-	-	
36 Nuclear Fuel	- (1 742 270)	-	-	-	-	
37 Prepayments 38 Fuel Stock	(1,743,279) (6,914,149)	-	-	-	-	
39 Material & Supplies	(6,926,885)	-	-	-	-	
40 Working Capital	28,579,779	-	-	-	-	
41 Weatherization Loans	-	-	-	-	-	
42 Misc. Rate Base 43 Total Electric Plant:	111,267,104	-				
14 Total Electric Flam.	111,207,104	-		_	_	
45 Deductions:						
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-	
 Accum. Prov. for Amortization Accum. Deferred Income Tax 	(38,827) (15,438,661)	-	-	-	152,821	
49 Unamortized ITC	(15,458,001) 1,646	-	-	-	132,821	
50 Customer Advances for Const.	(481,414)	-	-	-	-	
51 Customer Service Deposits	(3,361,134)	-	-	-	-	
52 Miscellaneous Deductions 53	(486,388)	-	-	-	(402,746)	
54 Total Deductions:	(49,898,033)			-	(249,925)	
55	(17,070,000)				(21),)20)	
Total Rate Base:	61,369,071	-	-	-	(249,925)	
59	0					
50 TAX CALCULATION 51 Per Company	State Income Tax Rate Federal Income Tax Rate		35%			
52 cross check	19,919,420		5576			
53 Operating Revenue	19,919,420	(5,692,761)	(7,427,584)	17,025,825	776,049	(2,253,33
54 Other Deductions		-	-	-	-	
55 Interest (AFUDC) 56 Interest	-	-	-	-	-	
56 Interest 57 Schedule "M" additions	792,978 1,856,536	-	-	-	- 58	
58 Schedule "M" deductions	7,259,555	-	-	-	778,052	
59						
70 Income Before Tax	13,723,423	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,33
71 State Income Tax 72 Taxable Income	-	(5,692,761)	-	17.025.925	- (1.045)	(2,253,33
	<u>13,723,423</u> 4,803,198	(1,992,466)	(7,427,584) (2,599,655)	17,025,825 5,959,039	(1,945) (681)	(2,253,33) (788,66
[3] Federal Income Tax Before Credits					(001)	(700,00
73 Federal Income Tax Before Credits 74 Federal Tax Credit	(667,033)	-	-	-	-	

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 3.6 3.7 3.8 3.9

	Oracita Province		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
1 General	Operating Revenues: Business Revenues	3,905,479		_		
2 Interdep				_	-	_
3 Special		2,069,902	-	-	-	-
	perating revenues	(5,953,858)	235,094	41,326	-	25,889
5	Total Operating Revenues	21,524	235,094	41,326		25,889
6						
7	Operating Expenses:					
8 Steam P		7,422,911	-	-	-	-
	Production	-	-	-	-	-
10 Hydro F		76,279	-	-	-	-
	ower Supply	(20,587,736)	(112.120)	-	-	
12 Transmi 13 Distribu		4,055,380 (112,754)	(112,130)	-	-	-
	er Accounting	542,504	-	-	-	-
	er Service & Info	(10,661,993)		_	-	_
16 Sales	a bervice & into	(10,001,000)		_	-	_
	strative & General	(1.047.202)	-	-	-	-
18	Total O&M Expense	(20,312,610)	(112,130)	-	-	-
	--	(,,,	(,,)			
19 Depreci	ation	1,960,209	-	-	-	-
20 Amortiz	ation	82,362	-	-	-	-
21 Taxes C	Other than Income	(848,318)	-	-	-	-
	Taxes: Federal	4,136,165	121,528	14,464	-	9,061
23	: State	-	-	-	-	-
24 Deferre	d Income Taxes	985,247	-	-	-	-
25 Investm	ent Tax Credit Adj.	-	-	-	-	-
26 Misc. R	evenue & Expense	(779,539)		-	-	-
27	Total Operating Expenses:	(14,776,485)	9,398	14,464	-	9,061
28						
29	Net Operating Income:	14,798,008	225,696	26,862	-	16,828
30						
31	Rate Base:					
	Plant in Service	103,943,023	-	-	-	-
	eld for Future Use	-	-	-	-	-
	eferred Debits	(5,671,386)	-	-	-	-
	Plant Acq Adj	-	-	-	-	-
36 Nuclear		-	-	-	-	-
37 Prepayn		(1,743,279)	-	-	-	-
38 Fuel Sto		(6,914,149)	-	-	-	-
	1 & Supplies	(6,926,885)	-	-	-	-
40 Working	rization Loans	28,579,779	-	-	-	-
41 Weather 42 Misc. R		-	-	-	-	-
	Total Electric Plant:	111,267,104	-			
44	Total Electric Flain.	111,207,104				
45	Deductions:					
	Prov. for Depreciation	(30,093,254)		_		
	Prov. for Amortization	(38,827)				-
	Deferred Income Tax	(15,438,661)		_		
49 Unamor		1,646	-	_	-	
	er Advances for Const.	(481,414)	-	-		
	er Service Deposits	(3,361,134)		-	-	
	aneous Deductions	(486,388)	-	-	-	
53		(
54	Total Deductions:	(49,898,033)	-	-	-	-
55		(, , , , , , , , , , , , , , , , , , ,				
56	Total Rate Base:	61,369,071		-	-	-
59						
60 TAX C	ALCULATION	State Income Tax Rate				
61 Per Con	npany	Federal Income Tax Rate				
62	cross check	19,919,420				
63 Operation	ng Revenue	19,919,420	347,224	41,326	-	25,889
64 Other D	eductions		-	-	-	-
65 Interest	(AFUDC)	-	-	-	-	-
66 Interest		792,978	-	-	-	-
	e "M" additions	1,856,536	-	-	-	-
68 Schedul	e "M" deductions	7,259,555	-	-	-	
69						
70 Income		13,723,423	347,224	41,326	-	25,889
71 State In			-	-	-	
72 Taxable		13,723,423	347,224	41,326	-	25,889
73 Federal	Income Tax Before Credits	4,803,198	121,528	14,464	-	9,061
	Tow Coodit	(667,033)			-	_
74 Federal 75 Federal		4,136,165	121,528	14,464	-	9,061

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 4.1 4.2 4.3 4.4

			Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
1	Operating Revenues:	2 005 470				
	General Business Revenues	3,905,479	-	-	-	
	Interdepartmental Special Sales	2,069,902	-	-	-	
	Other operating revenues	(5,953,858)	-	-	-	
5	Total Operating Revenues	21,524	-	-	-	
6						
7	Operating Expenses:					
	Steam Production	7,422,911	-	(8,712)	225,878	
	Nuclear Production	-	-	-	-	
	Hydro Production Other Power Supply	76,279 (20,587,736)	(571)	(4,029) (4,862)	104,470 126,049	(5,01
	Transmission	4,055,380	(571)	(2,512)	65,116	(5,01
	Distribution	(112,754)	(125)	(9,992)	259.056	
	Customer Accounting	542,504	(1,703)	(5,409)	140,246	
	Customer Service & Info	(10,661,993)	(2,911)	(830)	21,520	(33)
16	Sales		-	-	-	
	Administrative & General	(1,047,202)	(9,144)	(11,243)	291,478	
18	Total O&M Expense	(20,312,610)	(14,454)	(47,589)	1,233,813	(5,34)
10	D	1.050.000				
	Depreciation Amortization	1,960,209 82,362	-	-	-	
	Taxes Other than Income	(848,318)	-	-	-	
	Income Taxes: Federal	4,136,165	7,740	16,656	(431,834)	1,869
23	: State		-		(151,051)	1,00
	Deferred Income Taxes	985,247		_	_	
	Investment Tax Credit Adj.	-	-	-	-	
26	Misc. Revenue & Expense	(779,539)	(7,660)	-	-	
27	Total Operating Expenses:	(14,776,485)	(14,374)	(30,933)	801,979	(3,472
28						
29	Net Operating Income:	14,798,008	14,374	30,933	(801,979)	3,472
30						
31	Rate Base:	102 042 022				
	Electric Plant in Service Plant Held for Future Use	103,943,023	-	-	-	
	Misc. Deferred Debits	(5,671,386)	-	-		
	Electric Plant Acq Adj	(5,071,580)				
	Nuclear Fuel	-				
	Prepayments	(1,743,279)	-	-		
	Fuel Stock	(6,914,149)	-	-	-	
39	Material & Supplies	(6,926,885)	-	-	-	
40	Working Capital	28,579,779	-	-	-	
	Weatherization Loans	-	-	-	-	
	Misc. Rate Base	-	-	-	-	
43	Total Electric Plant:	111,267,104	-	-	-	
44 45	Deductions:					
	Accum. Prov. for Depreciation	(30,093,254)				
	Accum. Prov. for Amortization	(38,827)				
	Accum. Deferred Income Tax	(15,438,661)	_	_	-	
	Unamortized ITC	1,646		-		
	Customer Advances for Const.	(481,414)	-	-		
	Customer Service Deposits	(3,361,134)	-	-	-	
	Miscellaneous Deductions	(486,388)	-	-	-	
53						
54	Total Deductions:	(49,898,033)	-	-	-	
55						
56	Total Rate Base:	61,369,071	-	-	-	
59						
	TAX CALCULATION	State Income Tax Rate				
62	Per Company cross check	Federal Income Tax Rate 19,919,420				
	Operating Revenue	19,919,420	22.114	47,589	(1,233,813)	5,34
	Other Deductions	19,919,420			(1,255,615)	5,54
	Interest (AFUDC)			-		
	Interest	792,978				
	Schedule "M" additions	1,856,536	-	-	-	
	Schedule "M" deductions	7,259,555	-	-	-	
69						
	Income Before Tax	13,723,423	22,114	47,589	(1,233,813)	5,34
71	State Income Tax	-	-	-	-	
	Taxable Income	13,723,423	22,114	47,589	(1,233,813)	5,34
	Federal Income Tax Before Credits	4,803,198	7,740	16,656	(431,834)	1,86
14	Federal Tax Credit	(667,033) 4,136,165	7,740	- 16,656	(431,834)	1,869
	Federal Income Tax					

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 4.5 4.6 4.7 4.8 4.9

			Remove Non- Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships a Subscriptions
1.0	Operating Revenues: General Business Revenues	3,905,479					
	nterdepartmental	5,905,479	-	-	-	-	
	Special Sales	2,069,902	-	_	_	_	
	Other operating revenues	(5,953,858)	(158,115)	-	-	-	
5	Total Operating Revenues	21,524	(158,115)	-	-	-	
6							
7	Operating Expenses:						
	team Production	7,422,911	(2,678)	-	-	-	
	Nuclear Production	- 76 270	-	-	-	-	
	Iydro Production Dther Power Supply	76,279 (20,587,736)	-	-	(39,319)	-	
	Transmission	4,055,380	-	-	118,385	-	
	Distribution	(112,754)	-	-	(313,797)	-	
14 C	Customer Accounting	542,504	-	-	-	-	
15 C	Customer Service & Info	(10,661,993)	-	(10,677,589)	-	(305)	
16 S		-	-	-	-	-	
	Administrative & General	(1,047,202)	-	-	(1,773,629)	(97)	1,4
18	Total O&M Expense	(20,312,610)	(2,678)	(10,677,589)	(2,008,360)	(402)	1,4
10.5		1 0 50 200					
	Depreciation Amortization	1,960,209 82,362	-	-	-	-	
	Taxes Other than Income	(848,318)		-	-	-	
21 I 22 It	ncome Taxes: Federal	(848,518) 4,136,165	(54,403)	3,753,899	263,494	141	(5
23	: State	.,	(2.1,102)	-			(1
	Deferred Income Taxes	985,247	-	-	-	-	
25 Ir	nvestment Tax Credit Adj.	-	-	-	-	-	
26 N	Aisc. Revenue & Expense	(779,539)	-	-	-	-	
27	Total Operating Expenses:	(14,776,485)	(57,081)	(6,923,690)	(1,744,866)	(261)	9
28		14 500 000	(101.024)	6 022 600	1.744.044	261	(0)
29	Net Operating Income:	14,798,008	(101,034)	6,923,690	1,744,866	261	(9
30 31	Dete Deve						
	Rate Base: Electric Plant in Service	103,943,023					
	Plant Held for Future Use	105,945,025	-	-	-	-	
	Aisc. Deferred Debits	(5,671,386)		-	-	-	
	Electric Plant Acq Adj	(5,071,500)		-	-	-	
	Juclear Fuel	-	-	-	-	-	
	Prepayments	(1,743,279)	-	-	-	-	
38 F	Fuel Stock	(6,914,149)	-	-	-	-	
39 N	Material & Supplies	(6,926,885)	-	-	-	-	
	Working Capital	28,579,779	-	-	-	-	
	Weatherization Loans	-	-	-	-	-	
	Aisc. Rate Base	-	-	-	-	-	
43 44	Total Electric Plant:	111,267,104	-	-	-	-	
45	Deductions:						
	Accum. Prov. for Depreciation	(30,093,254)					
	Accum. Prov. for Amortization	(38,827)	_	_	_	_	
	Accum. Deferred Income Tax	(15,438,661)	-	-	-	-	
	Jnamortized ITC	1,646	-	-	-	-	
50 C	Customer Advances for Const.	(481,414)	-	-	-	-	
	Customer Service Deposits	(3,361,134)	-	-	-	-	
	Aiscellaneous Deductions	(486,388)	-	-	-	-	
53	··· ··· ·						
54	Total Deductions:	(49,898,033)	-	-	-	-	
55 56	Total Rate Base:	61 260 071		-	-		
56 59	10tai Kate Base:	61,369,071	-	-	-	-	
	AX CALCULATION	State Income Tax Rate					
	Per Company	Federal Income Tax Rate					
62	cross check	19,919,420					
	Operating Revenue	19,919,420	(155,437)	10,677,589	2,008,360	402	(1,4
	Other Deductions		-	-	-	-	
	nterest (AFUDC)	-	-	-	-	-	
	nterest	792,978	-	-	-	-	
	chedule "M" additions	1,856,536	-	47,838	-	-	
	Schedule "M" deductions	7,259,555	-	-	1,255,521	-	
69 70 L		12 722 122	(155, 107)	10 725 427	753 020	402	
	ncome Before Tax State Income Tax	13,723,423	(155,437)	10,725,427	752,839	402	(1,4
	Taxable Income	13,723,423	(155,437)	10,725,427	752,839	402	(1,4
, <u>~</u> 1	Federal Income Tax Before Credits	4,803,198	(54,403)	3,753,899	263,494	141	(1,4
73 F			(2.1,105)	-,,-//		- 11	(5
	Federal Tax Credit	(667,033)	-	-	-	-	

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 4.10 4.11 4.12 4.13

		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insigh Escalation
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	
2 Interdepartmental 3 Special Sales	2,069,902	-	-	-	
4 Other operating revenues	(5,953,858)	-		-	
5 Total Operating Revenues	21,524	-	-	-	
6					
7 Operating Expenses:					
8 Steam Production	7,422,911	-	8,569	-	
9 Nuclear Production	-	-	-	-	
10 Hydro Production 11 Other Power Supply	76,279 (20,587,736)	-	(343) (61,551)	-	
12 Transmission	4,055,380	-	(5,247)	-	
13 Distribution	(112,754)	-	(29,261)	-	
14 Customer Accounting	542,504	422,425	(2,949)	-	
15 Customer Service & Info	(10,661,993)	-	-	-	
16 Sales	-	-	-	-	
17 Administrative & General	(1,047,202)	-	306,135	-	
18 Total O&M Expense	(20,312,610)	422,425	215,352	-	
19 Depreciation	1,960,209				
20 Amortization	1,960,209 82,362	-		-	
21 Taxes Other than Income	(848,318)			-	
22 Income Taxes: Federal	4,136,165	(147,849)	(75,373)	-	
23 : State			(-	
24 Deferred Income Taxes	985,247	-	-	-	
25 Investment Tax Credit Adj.	-	-	-	-	
26 Misc. Revenue & Expense	(779,539)	-	-	-	
27 Total Operating Expenses:	(14,776,485)	274,576	139,979	-	
28 Not Oncerting Income	14 700 000	(274 57()	(120.070)		
29 Net Operating Income:	14,798,008	(274,576)	(139,979)	-	
30 31 Rate Base:					
32 Electric Plant in Service	103,943,023	_			
33 Plant Held for Future Use	105,945,025				
34 Misc. Deferred Debits	(5,671,386)	-	_	-	
35 Electric Plant Acq Adj	-	-	-	-	
36 Nuclear Fuel	-	-	-	-	
37 Prepayments	(1,743,279)	-	-	-	
38 Fuel Stock	(6,914,149)	-	-	-	
39 Material & Supplies	(6,926,885)	-	-	-	
40 Working Capital	28,579,779	-	-	-	
41 Weatherization Loans	-	-	-	-	
42 Misc. Rate Base 43 Total Electric Plant:	111,267,104		-	-	
14	111,207,104				
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	
47 Accum. Prov. for Amortization	(38,827)	-	-	-	
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	
49 Unamortized ITC	1,646	-	-	-	
50 Customer Advances for Const.	(481,414)	-	-	-	
51 Customer Service Deposits	(3,361,134)	-	-	-	
52 Miscellaneous Deductions	(486,388)	-	-	-	
53 Total Daductiona	(40 909 022)				
54 Total Deductions: 55	(49,898,033)	-	-	-	
56 Total Rate Base:	61,369,071	-	-	-	
59	01,507,071				
50 TAX CALCULATION	State Income Tax Rate				
51 Per Company	Federal Income Tax Rate				
52 cross check	19,919,420				
53 Operating Revenue	19,919,420	(422,425)	(215,352)	-	
54 Other Deductions		-	-	-	
55 Interest (AFUDC)	-	-	-	-	
56 Interest	792,978	-	-	-	
57 Schedule "M" additions	1,856,536	-	-	-	
58 Schedule "M" deductions	7,259,555	-	-	-	
59 70 Income Before Tax	13,723,423	(422,425)	(215,352)		
71 State Income Tax	15,725,425	(+22,423)	(213,332)		
72 Taxable Income	13,723,423	(422,425)	(215,352)	-	
73 Federal Income Tax Before Credits	4,803,198	(147,849)	(75,373)	-	
74 Federal Tax Credit	(667,033)	-	-	-	
75 Federal Income Tax	4,136,165	(147,849)	(75,373)		

 PacifiCorp General Rate Case UE-140617

 For The Twelve Months Ended December 2013 - Staff Revenue Requirem

 Summary of Adjustments (Restating & Pro Forma)

 TOTAL --->
 5.1
 5.1.1
 5.2

 5.3

			Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
Operating R 1 General Business Revenues	levenues:	3,905,479				
2 Interdepartmental		5,905,479				
3 Special Sales		2,069,902	49,115,714	(47,209,017)	-	
4 Other operating revenues		(5,953,858)	-	-	679,898	
5 Total Operating R	evenues	21,524	49,115,714	(47,209,017)	679,898	
6						
7 Operating E	Expenses:					
8 Steam Production 9 Nuclear Production		7,422,911	2,396,809	4,462,529	-	
10 Hydro Production		76,279	-	-	-	
11 Other Power Supply		(20,587,736)	34,894,113	(56,069,655)	-	
12 Transmission		4,055,380	310,073	3,489,790	_	
13 Distribution		(112,754)		-	-	
14 Customer Accounting		542,504	-	-	-	
15 Customer Service & Info		(10,661,993)	-	-	-	
16 Sales		-	-	-	-	
17 Administrative & General		(1,047,202)	-		-	
18 Total O&M I	Expense	(20,312,610)	37,600,995	(48,117,337)	-	
19 Depreciation		1,960,209	-	-	-	(428,040
20 Amortization		82,362	-	-	-	(41.07)
21 Taxes Other than Income 22 Income Taxes: Federal		(848,318) 4,136,165	4,030,152	317,912	237,964	(41,07) 41,610
23 : State		4,150,105	4,050,152	517,712	251,704	41,010
24 Deferred Income Taxes		985,247	-		_	113,10
25 Investment Tax Credit Adj.			-		-	115,10
26 Misc. Revenue & Expense		(779,539)	-	-	-	
27 Total Operating Ex	penses:	(14,776,485)	41,631,147	(47,799,425)	237,964	(314,398
28						
29 Net Operating	Income:	14,798,008	7,484,568	590,409	441,934	314,398
30						
	ate Base:					
32 Electric Plant in Service		103,943,023	-	-	-	(28,327,256
33 Plant Held for Future Use		-	-	-	-	
34 Misc. Deferred Debits		(5,671,386)	-	-	-	
35 Electric Plant Acq Adj		-	-	-	-	
36 Nuclear Fuel		(1 742 270)	-	-	-	
37 Prepayments 38 Fuel Stock		(1,743,279) (6,914,149)	-	-	-	
39 Material & Supplies		(6,926,885)				
40 Working Capital		28,579,779	-	_	_	
41 Weatherization Loans		20,577,777			-	
42 Misc. Rate Base		-	-	-	-	
43 Total Electr	ic Plant:	111,267,104	-	-	-	(28,327,25
44		,, .				
45 De	ductions:					
46 Accum. Prov. for Depreciation		(30,093,254)	-	-	-	18,631,294
47 Accum. Prov. for Amortization		(38,827)	-	-	-	
48 Accum. Deferred Income Tax		(15,438,661)	-	-	-	1,126,97
49 Unamortized ITC		1,646	-	-	-	1,64
50 Customer Advances for Const.		(481,414)	-	-	-	
51 Customer Service Deposits		(3,361,134)	-	-	-	
52 Miscellaneous Deductions		(486,388)	-	-	-	
53 54Total Dec	hationa	(40 909 022)				10 750 01
54 Total Dec 55	iucuons:	(49,898,033)	-		-	19,759,91
56 Total Ra	te Rase.	61,369,071				(8,567,34
59	ne base.	01,509,071				(0,507,54
60 TAX CALCULATION	State Income	Tax Rate				
61 Per Company	Federal Incom					
	oss check	19,919,420				
63 Operating Revenue		19,919,420	11,514,720	908,321	679,898	469,11
64 Other Deductions			-	-	-	
65 Interest (AFUDC)		-	-	-	-	
66 Interest		792,978	-	-	-	
67 Schedule "M" additions		1,856,536	-	-	-	(52,18
68 Schedule "M" deductions		7,259,555	-	-	-	298,02
69						
70 Income Before Tax		13,723,423	11,514,720	908,321	679,898	118,90
71 State Income Tax		-	-	-	-	
72 Taxable Income 72 Federal Income Tax Before Cra		13,723,423	11,514,720	908,321	679,898	118,90
73 Federal Income Tax Before Cree	uits	4,803,198	4,030,152	317,912	237,964	41,61
74 Federal Tax Credit		(667,033)	4,030,152	317,912	237,964	41,61
75 Federal Income Tax		4,136,165				

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 6.1 6.2 6.3 6.4

			Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreicatio Study
Opera	ting Revenues:		Decommissioning	2015 Balance	- Expense	Study
1 General Business Revenue		3,905,479		-	-	
2 Interdepartmental					-	
3 Special Sales		2,069,902				
4 Other operating revenues		(5,953,858)			-	
5 Total Operati	ing Revenues	21,524	-	-	-	
6	2					
7 Opera	ting Expenses:					
8 Steam Production	0.	7,422,911	-	-	-	(50,32
9 Nuclear Production		-	-	-	-	
10 Hydro Production		76.279	-	-	-	(16,83
11 Other Power Supply		(20,587,736)	-	-	-	(9,00
12 Transmission		4,055,380			-	(4,68
13 Distribution		(112,754)			-	(18,6)
14 Customer Accounting		542,504	-	-	-	(10,10
15 Customer Service & Info		(10,661,993)	-	-	-	(1,54
16 Sales			-	-	-	
17 Administrative & General		(1,047,202)	-	-	-	(20,90
	&M Expense	(20,312,610)	-	-	-	(132,15
		()				(,
19 Depreciation		1,960,209	-	-	2,013,216	
20 Amortization		82,362	-	-		
21 Taxes Other than Income		(848,318)		-	-	
22 Income Taxes: Federal		4,136,165	(44,842)	-	_	(86,33
23 : State		.,,	(,	-	-	(00,000
24 Deferred Income Taxes		985,247	48,623		(764,036)	143,76
25 Investment Tax Credit Adj		505,247	+0,025		(704,050)	145,70
26 Misc. Revenue & Expense		(779,539)	_	_	_	
27 Total Operation		(14,776,485)	3,781		1,249,180	(74,72
28	ng Expenses.	(14,770,403)	5,701	-	1,249,100	(14,12
	ating Income:	14,798,008	(3,781)		(1,249,180)	74,72
30	ating incomer	11,75,555	(3,701)		(1,21),100)	/ 1,/.
31	Rate Base:					
32 Electric Plant in Service	Kate Dase.	103,943,023				
33 Plant Held for Future Use		105,945,025	-	-	-	
34 Misc. Deferred Debits		(5 671 296)	-	-	-	
		(5,671,386)	-	-	-	
35 Electric Plant Acq Adj		-	-	-	-	
36 Nuclear Fuel		-	-	-	-	
37 Prepayments		(1,743,279)	-	-	-	
38 Fuel Stock		(6,914,149)	-	-	-	
39 Material & Supplies		(6,926,885)	-	-	-	
40 Working Capital		28,579,779	-	-	-	
41 Weatherization Loans		-	-	-	-	
42 Misc. Rate Base		-	-	-	-	
	Electric Plant:	111,267,104	-	-	-	
44	~					
45	Deductions:					
46 Accum. Prov. for Deprecia		(30,093,254)	(196,210)	(6,488,165		
47 Accum. Prov. for Amortiza		(38,827)	-	(38,827)		
48 Accum. Deferred Income 7	Гах	(15,438,661)	(16,555)	-	764,036	(143,70
49 Unamortized ITC		1,646	-	-	-	
50 Customer Advances for Co		(481,414)	-	-	-	
51 Customer Service Deposits		(3,361,134)	-	-	-	
52 Miscellaneous Deductions		(486,388)	-	-	-	
53						
	al Deductions:	(49,898,033)	(212,765)	(6,526,993)	(1,249,180)	(143,76
55						
	al Rate Base:	61,369,071	(212,765)	(6,526,993)	(1,249,180)	(143,76
59						
60 TAX CALCULATION		State Income Tax Rate				
61 Per Company		Federal Income Tax Rate				
62	cross check	19,919,420				
63 Operating Revenue		19,919,420	-	-	(2,013,216)	132,1
64 Other Deductions			-	-	-	
65 Interest (AFUDC)		-	-	-	-	
66 Interest		792,978	-	-	-	
67 Schedule "M" additions		1,856,536	-	-	2,013,216	(378,8)
68 Schedule "M" deductions		7,259,555	128,121	-	-	
69		· · · · · · · ·				
70 Income Before Tax		13,723,423	(128,121)	-	0	(246,6
71 State Income Tax			(,-21)	-	-	(= · · · ;0.
72 Taxable Income		13,723,423	(128,121)	-	0	(246,6
72 Federal Income Tax Before	e Credits	4,803,198	(44,842)		-	(86,3)
74 Federal Tax Credit		(667,033)	(++,042)			(00,5
			-	-	-	
75 Federal Income Tax		4,136,165	(44,842)	-	-	(86,33

 PacifiCorp General Rate Case UE-140617

 For The Twelve Months Ended December 2013 - Staff Revenue Requirem

 Summary of Adjustments (Restating & Pro Forma)

 TOTAL ---->

 7.1
 7.2
 7.3
 7.4

Operating Revenues: 1 General Business Revenues 2 Introducertmental		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
 Testandana structure 1 	: 3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
6					
7 Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission 13 Distribution	4,055,380	-	-	-	-
14 Customer Accounting	(112,754) 542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	(10,001,995)				
17 Administrative & General	(1,047,202)		_		
18 Total O&M Expense				-	
	(20,012,010)				
19 Depreciation	1,960,209	-	-	-	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	-
22 Income Taxes: Federal	4,136,165	(277,542)	-	(661,917)	-
23 : State	-	-	-	-	-
24 Deferred Income Taxes	985,247	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,776,485)	(277,542)	-	(661,917)	-
28					
29 Net Operating Income:	: 14,798,008	277,542	-	661,917	-
30					
31 Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	-	-
33 Plant Held for Future Use 34 Misc. Deferred Debits	-	-	-	-	-
35 Electric Plant Acq Adj	(5,671,386)	-	-	-	-
	-	-	-	-	-
36 Nuclear Fuel 37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)				
40 Working Capital	28,579,779		_		
41 Weatherization Loans	20,579,779		_		
42 Misc. Rate Base		-	_	-	_
43 Total Electric Plant:	111,267,104		-		
44	111,207,104	-	_	-	-
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)		-	-	
47 Accum. Prov. for Amortization	(38,827)		-	-	
48 Accum. Deferred Income Tax	(15,438,661)		-	-	(1,637,024
49 Unamortized ITC	1,646	-	-	-	(-,
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
54 Total Deductions:	(49,898,033)	-	-	-	(1,637,024
55					
56 Total Rate Base:	61,369,071	-	-	-	(1,637,024
59	a x a x				
60 TAX CALCULATION 61 Per Company	State Income Tax Rate				
	Federal Income Tax Rate 19,919,420				
c) orose sheet	19,919,420				
62 cross check 63 Operating Revenue	19,919,420	-	-	-	-
63 Operating Revenue	•	-	-	-	-
63 Operating Revenue 64 Other Deductions		702.070	-	-	-
63 Operating Revenue64 Other Deductions65 Interest (AFUDC)	702.078				
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest	792,978	792,978			
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions	1,856,536	- 192,978	-	-	
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 75 Schedule "M" additions 68 Schedule "M" deductions			-	-	-
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69	1,856,536 7,259,555	-	-	-	-
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax	1,856,536	(792,978)	-		-
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 11 State Income Tax	1,856,536 7,259,555 13,723,423	(792,978)	-	-	-
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax 72 Taxable Income	1,856,536 7,259,555 13,723,423 	- - (792,978) - (792,978)		-	
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 11 State Income Tax	1,856,536 7,259,555 13,723,423	(792,978)			- - - - - -

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 7.5 7.6 7.7 7.8

		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility T Adjustment
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	
2 Interdepartmental	-	-	-	-	
3 Special Sales	2,069,902	-	-	-	
4 Other operating revenues	(5,953,858)	-	-	-	
5 Total Operating Revenues	21,524	-	-	-	
6					
7 Operating Expenses:					
8 Steam Production	7,422,911				
9 Nuclear Production	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_	_	
10 Hydro Production	76,279				
11 Other Power Supply		-	-	-	
	(20,587,736)	-	-	-	
12 Transmission	4,055,380	-	-	-	
13 Distribution	(112,754)	-	-	-	
14 Customer Accounting	542,504	-	-	-	
15 Customer Service & Info	(10,661,993)	-	-	-	
16 Sales	-	-	-	-	
17 Administrative & General	(1,047,202)	-	-	-	
18 Total O&M Expense	(20,312,610)	-		-	
Total Octor Expense	(20,512,010)				
0. Domessistion	1.000.200				
19 Depreciation	1,960,209	-	-	-	
20 Amortization	82,362	-	-	-	· · · - · ·
21 Taxes Other than Income	(848,318)	-	-	-	(807,2
22 Income Taxes: Federal	4,136,165	-	-	-	282,5
23 : State	-	-	-	-	
24 Deferred Income Taxes	985,247	-	(407,649)	(493,727)	
25 Investment Tax Credit Adj.	-	-	-	-	
26 Misc. Revenue & Expense	(779,539)	-	-	-	
27 Total Operating Expenses:	(14,776,485)		(407,649)	(493,727)	(524,7
28	(14,770,405)	_	(407,047)	(4)5,121)	(524,7
	14,798,008		407,649	493,727	524,7
i	14,798,008	-	407,049	493,727	524,7
30					
31 Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	-	
33 Plant Held for Future Use	-	-	-	-	
34 Misc. Deferred Debits	(5,671,386)	-	-	-	
35 Electric Plant Acq Adj	-	-	-	-	
36 Nuclear Fuel					
37 Prepayments	(1,743,279)		_	_	
38 Fuel Stock					
	(6,914,149)	-	-	-	
39 Material & Supplies	(6,926,885)	-	-	-	
40 Working Capital	28,579,779	-	-	-	
41 Weatherization Loans	-	-	-	-	
12 Misc. Rate Base	-	-	-	-	
43 Total Electric Plant:	111,267,104	-	-	-	
14					
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)				
47 Accum. Prov. for Amortization		-	-	-	
	(38,827)	-	(0.662.060)	046.054	
48 Accum. Deferred Income Tax	(15,438,661)	-	(9,662,969)	246,864	
49 Unamortized ITC	1,646	-	-	-	
50 Customer Advances for Const.	(481,414)	-	-	-	
51 Customer Service Deposits	(3,361,134)	-	-	-	
52 Miscellaneous Deductions	(486,388)	-	-	-	
53					
54 Total Deductions:	(49,898,033)	-	(9,662,969)	246,864	
55				.,	
56 Total Rate Base:	61,369,071		(9,662,969)	246,864	
59 10tai Kate Base:	01,009,071	-	(2,002,209)	240,004	
50 TAX CALCULATION	State Income Tax Rate				
51 Per Company	Federal Income Tax Rate				
52 cross check	19,919,420				-
53 Operating Revenue	19,919,420	-	-	-	807,2
54 Other Deductions		-	-	-	
55 Interest (AFUDC)	-	-	-	-	
56 Interest	792,978	-	-	-	
57 Schedule "M" additions	1,856,536				
58 Schedule "M" deductions	7,259,555	-	-	-	
	1,239,333	-	-	-	
59					
70 Income Before Tax	13,723,423	-	-	-	807,2
71 State Income Tax		-	-	-	
72 Taxable Income	13,723,423	-	-	-	807,2
73 Federal Income Tax Before Credits	4,803,198	-	-	-	282,
74 Federal Tax Credit	(667,033)	-	-	-	202,
75 Federal Income Tax	4,136,165	-	-	-	282,5
			-	-	282.*

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 8.1 8.2 8.3 8.4 8.5

		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneo Rate Base
Operating Revenues:	2 005 170					
1 General Business Revenues	3,905,479	-	-	-	-	
2 Interdepartmental	-	-	-	-	-	
3 Special Sales	2,069,902	-	-	-	-	
4 Other operating revenues 5 Total Operating Revenues	(5,953,858) 21,524			-		
6	21,524					
7 Operating Expenses:						
8 Steam Production	7,422,911		-		-	
9 Nuclear Production			-	-	-	
10 Hydro Production	76,279		-	-	-	
11 Other Power Supply	(20,587,736)	-	-	-	-	
12 Transmission	4,055,380	-	-	-	-	
13 Distribution	(112,754)	-	-	-	-	
14 Customer Accounting	542,504	-	-	-	-	
15 Customer Service & Info	(10,661,993)	-	-	-	-	
16 Sales		-	-	-	-	
17 Administrative & General	(1,047,202)	-	168,766	-	-	
18 Total O&M Expense	(20,312,610)	-	168,766	-	-	
19 Depreciation	1,960,209	-	-	-	744,845	
20 Amortization	82,362	-	-	-	-	
21 Taxes Other than Income	(848,318)	-	-	-	-	
22 Income Taxes: Federal	4,136,165	138,615	(49,695)	-	(2,031,908)	
23 : State	-	-	-	-	-	
24 Deferred Income Taxes	985,247	-	52,446	-	1,920,551	
25 Investment Tax Credit Adj.	-	-	-	-	-	
26 Misc. Revenue & Expense	(779,539)	-	-	-	-	
27 Total Operating Expenses:	(14,776,485)	138,615	171,517	-	633,489	
28						
29 Net Operating Income:	14,798,008	(138,615)	(171,517)	-	(633,489)	
30						
31 Rate Base:						
32 Electric Plant in Service	103,943,023	69,500,553	-	-	40,424,582	
33 Plant Held for Future Use	-	-	-	-	-	
34 Misc. Deferred Debits	(5,671,386)	98,976	130,637	-	-	(5,698,3
35 Electric Plant Acq Adj	-	-	-	-	-	
36 Nuclear Fuel	-	-	-	-	-	
37 Prepayments	(1,743,279)	-	-	-	-	(1,743,2
38 Fuel Stock	(6,914,149)	-	-	-	-	(6,914,
39 Material & Supplies	(6,926,885)	-	-	-	-	(6,926,
40 Working Capital	28,579,779	-	-	-	-	(2,438,7
41 Weatherization Loans	-	-	-	-	-	
42 Misc. Rate Base	-	-	-	-	-	
43 Total Electric Plant:	111,267,104	69,599,529	130,637	-	40,424,582	(23,721,2
44						
45 Deductions:						
46 Accum. Prov. for Depreciation	(30,093,254)	(39,255,599)	-	-	(765,441)	
47 Accum. Prov. for Amortization	(38,827)		-	-	-	
48 Accum. Deferred Income Tax	(15,438,661)	(3,609,058)	(380,671)	-	(2,559,876)	
49 Unamortized ITC	1,646	-	-	-	-	
50 Customer Advances for Const.	(481,414)	-	-	(481,414)	-	
51 Customer Service Deposits	(3,361,134)	-	-	-	-	
52 Miscellaneous Deductions	(486,388)	-	-	-	-	
53 54Total Deductions:	(49,898,033)	(42,864,657)	(380,671)	(481,414)	(3,325,317)	
55 Total Deductions:	(49,898,033)	(42,804,037)	(380,071)	(481,414)	(3,323,317)	
55 Total Rate Base:	61,369,071	76 724 072	(250.024)	(101 114)	37 000 266	(22 721 2
50 Iotal Rate Base: 59	01,009,0/1	26,734,872	(250,034)	(481,414)	37,099,266	(23,721,3
60 TAX CALCULATION	State Income Tax Rate					
61 Per Company	Federal Income Tax Rate					
62 cross check	19,919,420					
63 Operating Revenue	19,919,420	-	(168,766)	-	(744,845)	
64 Other Deductions	17,717,420	-	(100,700)	-	(/++,0+3)	
65 Interest (AFUDC)	•	-	-	-	-	
66 Interest	792,978	-	-	-	-	
67 Schedule "M" additions		(28,035)	(294,575)	-	744,845	
67 Schedule "M" additions 68 Schedule "M" deductions	1,856,536			-	744,845 5,805,451	
68 Schedule "M" deductions 69	7,259,555	(424,077)	(321,354)	-	2,603,431	
	12 722 422	306.042	(141.007)		(5 805 451)	
70 Income Before Tax 71 State Income Tax	13,723,423	396,042	(141,987)	-	(5,805,451)	
71 State Income Tax 72 Taxable Income	12 702 402	396,042	(141.007)	-	(5 805 451)	
72 Taxable Income 73 Federal Income Tax Before Credits	13,723,423 4,803,198	<u>396,042</u> 138,615	(141,987) (49,695)		(5,805,451) (2,031,908)	
73 Federal Income Tax Before Credits 74 Federal Tax Credit	4,803,198 (667,033)	156,015	(49,093)	-	(2,031,908)	
/+ reuciai Tax Cleuit	(007,033)	-	-	-	-	
75 Federal Income Tax	4,136,165	138,615	(49,695)		(2,031,908)	

8.9

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 8.6 8.7 8.8

			Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Servic Deposits
	Operating Revenues:					
1 General Business R	evenues	3,905,479	-	-	-	
2 Interdepartmental 3 Special Sales		2,069,902	-	-	-	
4 Other operating rev	enues	(5,953,858)	-	-		
	Derating Revenues	21,524	-	-	-	
6		,				
7	Operating Expenses:					
8 Steam Production 9 Nuclear Production		7,422,911	-	-	-	
9 Nuclear Production 10 Hydro Production		76,279	-	-	-	
11 Other Power Suppl	v	(20,587,736)	-	-		
12 Transmission	,	4,055,380	-	-		
13 Distribution		(112,754)	-	-	-	
4 Customer Accounti	ng	542,504	-	-	-	
15 Customer Service &	z Info	(10,661,993)	-	-	-	
16 Sales		-	-	-	-	
7 Administrative & C		(1,047,202)	-	-	-	
8 T	otal O&M Expense	(20,312,610)	-	-	-	
9 Depreciation		1,960,209	-	(17,991)	-	
20 Amortization		82,362	82,362	-	-	
1 Taxes Other than Ir		(848,318)		-		
2 Income Taxes: Fed		4,136,165	(86,068)	-	99,762	(1,45
23 : Sta 24 Deferred Income Ta		985,247	- 62,067	-	-	
25 Investment Tax Cre		965,247	02,007	-	-	
26 Misc. Revenue & E		(779,539)	_	-		4,16
	perating Expenses:	(14,776,485)	58,361	(17,991)	99,762	2,71
28						
	Operating Income:	14,798,008	(58,361)	17,991	(99,762)	(2,71
80 81	Rate Base:					
2 Electric Plant in Se		103,943,023	-	(360,049)		
3 Plant Held for Futu		-	-	-	-	
4 Misc. Deferred Det		(5,671,386)	(202,652)	-	-	
5 Electric Plant Acq	Adj	-	-	-	-	
6 Nuclear Fuel		-	-	-	-	
87 Prepayments		(1,743,279)	-	-	-	
8 Fuel Stock		(6,914,149)	-	-	-	
19 Material & Supplie 10 Working Capital	s	(6,926,885) 28,579,779	-	-	-	
 Working Capital Weatherization Loa 	100	28,379,779	-	-	-	
42 Misc. Rate Base	113	_	_	-		
13	Total Electric Plant:	111,267,104	(202,652)	(360,049)	-	
14						
45	Deductions:					
46 Accum. Prov. for D		(30,093,254)	-	-	-	
47 Accum. Prov. for A 48 Accum. Deferred Ir		(38,827)	300,352	-	-	
18 Accum. Deferred If 19 Unamortized ITC	COME TRA	(15,438,661) 1,646	500,552	-	-	
60 Customer Advance:	s for Const.	(481,414)	-	-	-	
51 Customer Service I		(3,361,134)	-	_	-	(3,361,13
2 Miscellaneous Ded		(486,388)	-	-	(83,643)	
i3						
54	Total Deductions:	(49,898,033)	300,352	-	(83,643)	(3,361,13
6	Total Rate Base:	61,369,071	97,700	(360,049)	(83,643)	(3,361,13
9	Total Kate Dase.	01,509,071	91,100	(500,049)	(85,045)	(3,301,13
0 TAX CALCULAT	ON State	Income Tax Rate				
51 Per Company		al Income Tax Rate				
52	cross check	19,919,420				
53 Operating Revenue		19,919,420	(82,362)	17,991	-	(4,10
64 Other Deductions			-	-	-	
65 Interest (AFUDC) 66 Interest		792,978	-	-	-	
57 Schedule "M" addit	ions	1,856,536	(201,567)			
58 Schedule "M" dedu		7,259,555	(38,022)	17,991	(285,034)	
59			((,	
70 Income Before Tax		13,723,423	(245,907)	-	285,034	(4,1)
71 State Income Tax		-	-	-	-	
72 Taxable Income		13,723,423	(245,907)		285,034	(4,10
73 Federal Income Tay	Before Credits	4,803,198	(86,068)	-	99,762	(1,4)
74 Federal Tax Credit 75 Federal Income Tay		(667,033) 4,136,165	(86,068)	-	99,762	(1,45

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 8.11 8.12 8.13 8.10

			Regulatory Aasset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Suppli Working Capita
	Operating Revenues:	2 005 170				
1 General Business Re 2 Interdepartmental	evenues	3,905,479	-	-	-	
3 Special Sales		2,069,902	-	-	-	
4 Other operating reve	mues	(5,953,858)	(4,530,186)	-	-	
	perating Revenues	21,524	(4,530,186)	-		
6	per uting recvenues		(1,550,100)			
	Operating Expenses:					
8 Steam Production		7,422,911	-	-	-	
9 Nuclear Production			-	-	-	
10 Hydro Production		76,279	-	(6,984)	-	
11 Other Power Supply		(20,587,736)	-	-	-	
12 Transmission		4,055,380	-	-	-	
13 Distribution		(112,754)	-	-	-	
14 Customer Accountin	g	542,504	-	-	-	
15 Customer Service &	Info	(10,661,993)	-	-	-	
16 Sales		-	-	-	-	
17 Administrative & G	eneral	(1,047,202)	-	-		
18 Te	tal O&M Expense	(20,312,610)	-	(6,984)	-	
19 Depreciation		1,960,209	-	(357,574)	-	
20 Amortization		82,362	-	-	-	
21 Taxes Other than In		(848,318)			-	
22 Income Taxes: Fede		4,136,165	(1,585,565)	127,595	-	
23 : Stat		-	-	-	-	
24 Deferred Income Ta		985,247	-	-	-	
25 Investment Tax Cree			-	-	-	
26 Misc. Revenue & Ex		(779,539)	-	-	-	
	perating Expenses:	(14,776,485)	(1,585,565)	(236,963)		
28 29 Net	Operating Income:	14,798,008	(2,944,621)	236,963		
30	Operating income.	14,798,008	(2,944,021)	230,903		
31	Rate Base:					
31 32 Electric Plant in Ser		103,943,023			22 202 711	
32 Plant Held for Futur		103,943,023	-	-	22,392,711	
34 Misc. Deferred Deb		(5 671 296)	-	-	-	
35 Electric Plant Acq A		(5,671,386)	-	-	-	
	aj	-	-	-	-	
36 Nuclear Fuel 37 Prepayments		(1 742 270)	-	-	-	
38 Fuel Stock		(1,743,279)	-	-	-	
		(6,914,149)	-	-	-	
39 Material & Supplies 40 Working Capital		(6,926,885) 28,579,779	-	-	-	31,018,48
40 Working Capital 41 Weatherization Loan		28,579,779	-	-	-	51,018,40
42 Misc. Rate Base	15	-	-	-	-	
	Total Electric Plant:	111,267,104		-	22.392.711	31,018,48
43	Total Electric Flant.	111,207,104			22,392,711	51,018,4
45	Deductions:					
46 Accum. Prov. for De		(30,093,254)				
47 Accum. Prov. for At		(38,827)	-	-		
47 Accum. Prov. for Ar 48 Accum. Deferred In		(15,438,661)	-	-	-	
49 Unamortized ITC	Joine Tax	(15,458,661) 1,646	-	-	-	
50 Customer Advances	for Const	(481,414)	-	-	-	
51 Customer Service D		(3,361,134)	-	-	-	
52 Miscellaneous Dedu		(486,388)	-	-	-	
52 Miscenaneous Dedu 53		(+00,000)	-	-		
54	Total Deductions:	(49,898,033)	-	-	-	
55		(. ,				
56	Total Rate Base:	61,369,071	-	-	22,392,711	31,018,48
59						
60 TAX CALCULATI	NC	State Income Tax Rate				
61 Per Company		Federal Income Tax Rate				
62	cross check	19,919,420				
63 Operating Revenue		19,919,420	(4,530,186)	364,558	-	
64 Other Deductions			-	-	-	
65 Interest (AFUDC)			-	-	-	
66 Interest		792,978	-	-	-	
67 Schedule "M" additi		1,856,536	-	-	-	
68 Schedule "M" deduc	tions	7,259,555	-	-	-	
69						
70 Income Before Tax		13,723,423	(4,530,186)	364,558	-	
71 State Income Tax					-	
72 Taxable Income	Defense Care Pri	13,723,423	(4,530,186)	364,558	-	
73 Federal Income Tax	Before Credits	4,803,198	(1,585,565)	127,595	-	
74 Federal Tax Credit 75 Federal Income Tax		(667,033)	-	107.00	-	
		4,136,165	(1,585,565)	127,595		

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ---->

9.1

1 General Business Revenues 3.905,479				Production Factor
2 Incredepartmental - - 3 Special Sales 2.0069 002 163.205 5 Total Operating Revenues (5.953,858) 5.575 6 0 163.205 7 Operating Revenues 21.524 168,780 6 - - - 7 Operating Revenues 7.422.911 390.838 9 Nuclear Production 7.422.911 390.838 9 Nuclear Production 7.6279 - 10 Hydro Production 7.6279 - 11 Other Power Supply (20.87,736) 582.139 12 Tassmission 4.055.380 196.558 15 Customer Accounting 542.504 - 15 Sales - - 15 Administrative & General (1.047.202) - 14 Defericel Income Taxes 985.247 14.846 21 Taxes Other than Income (848,318) - 22 I	1	Operating Revenues: General Business Revenues	3 905 479	-
			-	-
5 Total Operating Revenues 21,524 168,780 6 Operating Expenses: 390,838 390,838 390,838 9 Nuclear Production 7,422,911 390,838 10 Hydro Production 7,422,911 390,838 11 Other Production 7,627,9 - 11 Other Production 7,627,9 - 12 Transmission 4,055,380 196,588 13 Distribution (112,754) - 14 Customer Accounting 542,504 - 14 Customer Accounting 542,504 - 15 Customer Service & Info (10,661,993) - 16 Sales - - 17 Administrative & Conerat (20,312,610) 1,169,652 19 Depreciation 1,960,209 5,758 20 Amortization 82,362 - 21 Incom Taxes Federal 4,136,165 (5,10,90,07) 22 Incom Taxes <td></td> <td></td> <td></td> <td></td>				
6 Operating Expenses: 8 Steam Production 7.422,911 390,838 9 Nuclear Production 7.6279 - 10 Hydro Production 76,279 - 11 Other Power Supply (20,587,736) 582,139 12 Transmission 4,055,380 196,588 13 Distribution (112,754) - 14 Customer Accounting 542,504 - 15 States - - 16 Sales - - 17 Administrative & General (10,47,202) - 18 Total O&M Expense (20,312,610) 1,169,563 19 Depreciation 1,960,209 5,758 20 Anorization 82,362 - - 21 Incero Thaxes: 985,247 14,846 21 Incero Taxes: 985,247 14,846 21 Total Operating Expenses: (14,76,485) 819,070 26				
8 Steam Production 7,422,911 390,838 9 Naclear Production 7,229 - 10 Other Production 7,0279 - 11 Other Production 7,0279 - 12 Transmission 4,055,380 196,588 13 Distribution (112,754) - 14 Customer Accounting 542,504 - 15 Customer Service & Info (10,061,993) - 16 Sales - - - 17 Administrative & General (1,047,202) - 18 Total O&M Expense (20,312,610) 1,169,565 19 Depreciation 1,960,209 5,758 20 Anortization 82,362 - - 21 Taxes Other than Income (848,318) - - 23 : State - - - - - 24 Deferred Income Taxes: 985,247 14,846 - - 25 Investment Tax Credit Adj. - - - - - - - - - - <td></td> <td>Total operating revenues</td> <td>21,021</td> <td>100,700</td>		Total operating revenues	21,021	100,700
9 Nuclear Production 76,279 10 Other Power Supply (20,587,736) 582,139 12 Transmission 4,055,380 196,588 13 Distribution (112,754) - 14 Customer Accounting 542,504 - 15 Customer Accounting 542,504 - 15 Customer Service & Info (10,661,993) - 16 Sales - - 17 Administrative & General (1,407,202) - 18 Total O&M Expense (20,912,610) 1,169,553 20 Amortization 82,362 - 21 Income Taxes: Federal 4,136,165 (371,099) 23 State - - - 24 Deferred Income Taxes 985,247 14,846 25 Investment Tax Credit Adj. - - 21 Total Operating Expenses: (14,776,485) 819,070 28 Electric Plant in Service 103,943,023				
10 Hydro Production 76,279 - 11 Other Power Supply (20,587,736) 582,139 12 Transmission (4055,380) 196,588 13 Distribution (112,754) - 14 Customer Accounting 542,504 - 15 Customer Accounting 542,504 - 14 Customer Service & Info (10,661,993) - 15 State Accounting 842,502 - 17 Administrative & General (1,047,202) - 18 Total O&M Expense (20,312,610) 1,169,565 19 Depreciation 1,960,209 5,758 20 Anontization 82,362 - 21 Taxes Other than Income (848,318) - 22 Income Taxes 985,247 14,846 25 Investment Tax Credit Adj. - - 26 Misc. Deterned Income Taxes 985,247 14,846 29 Net Operating Income: 14,798,008 (650,200) 31 Rate Base: - <td< td=""><td></td><td></td><td>7,422,911</td><td>390,838</td></td<>			7,422,911	390,838
11 Other Power Supply (20, 587, 736) 582, 139 12 Transmission 4,055, 380 196, 588 13 Distribution (111, 754) - 14 Customer Accounting 542, 504 - 15 Customer Service & Info (10,061, 93) - 16 Sales - - - 17 Administrative & General (1,047, 202) - 18 Total O&M Expense (20,312,610) 1,169, 565 20 Amortization 82,362 - 21 Taxes Other than Incorne (848,318) - 22 Incorne Taxes: Federal 4,136,165 (371,109) 23 State - - - 24 Deferred Incorne Taxes 985,247 14,846 29 Net Operating Expenses: (14,776,485) 819,070 23 Electric Plant in Service 103,943,023 312,482 33 Plant Held for Future Use - - - 34 Misc. Deferred Debits (5,671,386) - - 35 Electric Plant in Service 103,943,023 312,482 - - 38 Fuel Stock (6,912,688) - -<			76,279	
13 Distribution (112,754) 14 Customer Service & Info (10,661,993) 15 Sales - 17 Administrative & General (1,047,202) 18 Total O&M Expense (20,312,610) 1,169,565 19 Depreciation 1,960,209 5,758 20 Amortization 82,362 - 21 Taxes Other than Income (848,318) - 22 Income Taxes: Federal 4,136,165 (371,099) 23 State - - 24 Deferred Income Taxes 985,247 14,846 25 Investment Tax Credit Adj. - - 24 Deferred Income Taxes 985,247 14,486 25 Investment Tax Credit Adj. - - 26 Mice, Revenue & Expense (103,943,023 312,482 25 Intertior Plant in Service 103,943,023 312,482 26 Stetcric Plant in Service 103,943,023 312,482 27 Total Operating Income 14,798,008 - 26 </td <td>11</td> <td>Other Power Supply</td> <td></td> <td></td>	11	Other Power Supply		
14 Customer Accounting $542,504$ - 15 Customer Service & Info $(10,661,993)$ - 16 Sales - - 17 Administrative & General $(1,047,202)$ - 18 Total O&M Expense $(20,312,610)$ $1,169,565$ 19 Depreciation $82,362$ - 20 Amorization $82,362$ - 21 Taxes Other than Income $(848,318)$ - 21 Taxes Other than Income $(848,318)$ - 22 Incorne Taxes: Federal $4,136,165$ $(371,099)$ 23 : State - - 24 Deferred Income Taxes: $985,247$ $14,846$ 25 Investment Tax Credit Adj. - - 26 Misc. Deferred Debits $(5,671,386)$ - 37 Total Operating Income: $14,798,008$ $(650,290)$ 38 Fuel Stock $(6,914,149)$ - 35 Electric Plant Acq Adj - - 36 Nuclear Fuel -				196,588
15 Customer Service & Info $(10,661,993)$ - 16 Sales - - 17 Administrative & General $(10,47,202)$ - 18 Total O&M Expense $(20,312,610)$ $1,169,565$ 19 Depreciation $1,960,209$ $5,758$ 20 Amortization $82,362$ - 21 Taxes Other than Income $(848,318)$ - 22 Income Taxes $985,247$ $14,846$ 25 Investment Tax Credit Adj. - - 26 Misc. Revenue & Expenses $(779,539)$ - 27 Total Operating Expenses: $(14,776,485)$ $819,070$ 28 - - - 29 Net Operating Income: $14,98,008$ $(650,290)$ 30 Rate Base: - - - 32 Electric Plant in Service $103,943,023$ $312,482$ $312,482$ 33 Plant Held for Fature Use - - - - 34 Misc. Deferred Debits $(5,671,386)$				
17 Administrative & General (1.047,202) 18 Total O&M Expense (20,312,610) 1,169,565 19 Depreciation 1,960,209 5,758 20 Amortization 82,362 - 21 Taxes Other than Income (848,318) - 21 Income Taxes: Federal 4,136,165 (371,099) 23 : State - - 24 Deferred Income Taxes: 985,247 144,845 25 Investment Tax Credit Adj. - - 26 Misc. Revenue & Expense: (14,776,485) 819,070 28 Intervent Tax Credit Adj. - - 29 Net Operating Income: 14,798,008 (650,290) 30 Intervent Service 103,943,023 312,482 38 Plant Held for Future Use - - 37 Prepayments (1,743,279) - 38 Fuel Stock (6,926,885) - 40 Working Capital 28,579,779				-
I8 Total O&M Expense (20,312,610) 1,169,563 19 Depreciation 1,960,209 5,758 20 Anortization 82,362 - 21 Taxes Other than Income (848,318) - 21 Taxes Other than Income (848,318) - 23 : State - - 24 Deferred Income Taxes: 985,247 14,846 25 Investment Tax Credit Adj. - - 26 Misc. Revenue & Expense (779,539) - 27 Total Operating Income: 14,798,008 (650,200) 28 Net Operating Income: 14,798,008 (650,200) 29 Net Operating Income: 103,943,023 312,482 31 Rate Base: - - 32 Electric Plant in Service 103,943,023 312,482 34 Misc. Deferred Debits (5,671,386) - 35 Electric Plant 11,267,104 312,482 34 Material & Suppli			-	-
19 Depreciation 1,960,209 5,758 20 Amortization 82,362 5,758 21 Taxes Other than Income (848,318) - 22 Income Taxes: Federal 4,136,165 (371,099) 23 : State - - 24 Deferred Income Taxes 985,247 14,846 25 Investment Tax Credit Adj. - - 26 Misc. Revenue & Expense (779,539) - 27 Total Operating Expenses: (14,776,485) 819,070 30 - - - - 28 - - - - 29 Net Operating Income: 14,798,008 (650,290 30 - - - - 31 Rate Base: - - - 32 Electric Plant in Service 103,943,023 312,482 - 33 Plant Held for Future Use - - - - 34 Deferred Debits (5,671,386) - - -				-
20 Amortization 82,362 - 21 Taxes Other than Income (848,318) - 21 Income Taxes: Federal 4,136,165 (371,099) 23 is state - - 24 Deferred Income Taxes: 985,247 14,846 25 Investment Tax Credit Adj. - - 26 Investment Tax Credit Adj. - - 27 Total Operating Expenses: (14,776,485) 819,070 28 Net Operating Income: 14,798,008 (650,290) 29 Net Operating Income: 14,798,008 (650,290) 20 Income Taxes: (14,776,485) 819,070 21 Bital Concertant in Service 103,943,023 312,482 31 Bate Base: - - - 32 Electric Plant Acq Adj - - - 34 Misc. Deferred Debits (5,671,386) - - 35 Electric Plant: (11,267,104) 312,482 -	18	Total O&M Expense	(20,312,610)	1,169,565
21 Taxes Other than Income $(848,318)$ (371,09) 22 income Taxes: Federal $4,136,165$ $(371,09)$ 24 Deferred Income Taxes $985,247$ $14,846$ 25 Investment Tax Credit Adj. - - 26 Misc. Revenue & Expense $(779,539)$ - 27 Total Operating Expenses: $(14,776,485)$ $819,070$ 28 Net Operating Income: $14,798,008$ $(650,290)$ 30 31 Rate Base: 312,482 31 Rate Base: - - 32 Electric Plant in Service 103,943,023 $312,482$ 34 Misc. Deferred Debits $(5,671,386)$ - 35 Electric Plant Acq Adj - - 36 Nuclear Fuel - - 41 Wathing & Supplies $(6,922,685)$ - 42 Misc. Rate Base - - 43 Total Electric Plant: 111,267,104 $312,482$ 44 - - 44 Deductions: -	19	Depreciation	1,960,209	5,758
22 Income Taxes: Federal 4,136,165 (371,099) 23 : State - - 24 Deferred Income Taxes 985,247 14,846 25 Investmen Tax Credit Adj. - - 26 Misc. Revenue & Expense (779,539) - 27 Total Operating Expenses: (14,776,485) 819,070 28 Pattering Pathemes 14,798,008 (650,290) 30 - - - 31 Rate Base: - - 32 Electric Plant in Service 103,943,023 312,482 33 Plant Held for Future Use - - 34 Misc. Deferred Debits (5,671,386) - 35 Electric Plant Acq Adj - - 34 Material & Supplies (6,926,885) - 40 Working Capital 28,579,779 - 41 Weatherization Loans - - 44 - - -	20	Amortization		-
23 : State - - 24 Deferred Income Taxes 985,247 14,846 25 Investmen Tax Credit Adj. - - 26 Misc. Revenue & Expense (779,539) - 27 Total Operating Expenses: (14,776,485) 819,070 28				-
24 Deferred Income Taxes 985,247 14,846 25 Investment Tax Credit Adj. - - 26 Misc. Revenue & Expense (779,539) - 27 Total Operating Expenses: (14,776,485) 819,070 28 29 Net Operating Income: 14,798,008 (650,290 30 31 Rate Base: . . . 32 Electric Plant in Service 103,943,023 312,482 33 Plant Held for Future Use . . . 35 Electric Plant Acq Adj . . . 36 Nuclear Fuel 37 Prepayments 38 Fuel Stock 			4,130,105	(3/1,099)
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27 Total Operating Expenses: $(14,776,485)$ $819,070$ 28 Net Operating Income: $14,798,008$ $(650,290)$ 30 Rate Base: 31 Rate Base: 31 31 Rate Base: 31 $(650,290)$ 32 Electric Plant in Service $103,943,023$ $312,482$ 33 Plant Held for Future Use - - 34 Misc. Deferred Debits $(5,671,386)$ - 35 Electric Plant Acq Adj - - 36 Nuclear Fuel - - 37 Prepayments $(1,743,279)$ - 38 Fuel Stock $(6,914,149)$ - 39 Material & Supplies $(6,5926,885)$ - 40 Working Capital $28,579,779$ - 41 Weatherization Loans - - 42 Misc. Rate Base - - 43 Total Electric Plant: 111,267,104 312,482 44 Deductions:			-	-
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Net Operating Income: 14.798,008 (650,290 0 Rate Base: 3		Total Operating Expenses:	(14,776,485)	819,070
31 Rate Base: 32 Electric Plant in Service 103,943,023 312,482 33 Plant Held for Future Use - - 34 Misc. Deferred Debits (5,671,386) - 35 Electric Plant Acq Adj - - 36 Nuclear Fuel - - 37 Prepayments (1,743,279) - 38 Fuel Stock (6,6926,885) - 40 Working Capital 28,579,779 - 41 Weatherization Loans - - 42 Misc. Rate Base - - 44 - - - - 45 Deductions: (30,093,254) (5,917) 46 Accum. Prov. for Depreciation (30,093,254) (5,917) 47 Accum. Prov. for Depreciation (30,093,254) (5,917) 48 Accum. Prov. for Amortization (38,827) - 50 Deductions: (484,144) - 51		Net Operating Income:	14,798,008	(650,290)
32 Electric Plant in Service 103,943,023 312,482 33 Plant Held for Future Use - - 34 Misc. Deferred Debits (5,671,386) - 35 Electric Plant Acq Adj - - 36 Nuclear Fuel - - 37 Prepayments (1,743,279) - 38 Fuel Stock (6,914,149) - 39 Material & Supplies (6,926,885) - 40 Working Capital 28,579,779 - 41 Weatherization Loans - - 42 Misc. Rate Base - - 43 Total Electric Plant: 111,267,104 312,482 44 Material & Supplies (30,093,254) (5,917 45 Deductions: - - 46 Accum. Prov. for Amortization (30,093,254) (5,917 47 Accum. Deferred Income Tax (15,438,661) (19,788 49 Unamortized ITC 1,646	30			
33 Plant Held for Future Use - 34 Misc. Deferred Debits (5,671,386) 35 Electric Plant Acq Adj - 36 Nuclear Fuel - 37 Prepayments (1,743,279) 38 Fuel Stock (6,914,149) 39 Material & Supplies (6,926,885) 40 Working Capital 28,579,779 34 Total Electric Plant: 1111,267,104 312,482 - - 44 - - 45 Deductions: - 46 Accum. Prov. for Depreciation (30,093,254) (5,917) 47 Accum. Prov. for Amortization (38,827) - 48 Accum. Prov. for Amortization (30,093,254) (1,9788 49 Unamortized ITC 1.646 - 50 Customer Advances for Const. (486,388) - 51 Customer Service Deposits (3,361,134) - 52 State Income Tax Rate Federal Income Tax Rate - 53 Total Deductions: - - </td <td></td> <td></td> <td>102 042 022</td> <td>212 492</td>			102 042 022	212 492
34 Misc. Deferred Debits (5,671,386) - 35 Electric Plant Acq Adj - - 36 Nuclear Fuel - - 37 Prepayments (1,743,279) - 38 Fuel Stock (6,6914,149) - 39 Material & Supplies (6,5926,885) - 40 Working Capital 28,579,779 - 41 Weatherization Loans - - 42 - - - 43 Total Electric Plant: 111,267,104 312,482 44 - - - - 45 Deductions: - - - 46 Accum. Prov. for Depreciation (30,093,254) (5,917) 47 Accum. Prov. for Depreciation (30,093,254) (1,918) 49 Unamorized ITC 1,646 - 50 Customer Advances for Const. (481,414) - 51 Customer Service Deposits (3,361,134) - 52 Total Deductions: (49,898,033) (25,705 54 Total Deductions (49,898,033) (25,705 <td></td> <td></td> <td>105,945,025</td> <td>512,482</td>			105,945,025	512,482
36 Nuclear Fuel - - 37 Prepayments (1,743,279) - 38 Fuel Stock (6,914,149) - 39 Material & Supplies (6,926,885) - 40 Working Capital 28,579,779 - 41 Misc. Rate Base - - 43			(5,671,386)	-
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40 Working Capital 28,579,779 - 41 Weatherization Loans - - 42 Misc. Rate Base - - 43 Total Electric Plant: 111,267,104 312,482 44 5 Deductions: - 45 Deductions: - - 46 Accum. Prov. for Depreciation (30,093,254) (5,917) 47 Accum. Prov. for Depreciation (38,827) - 48 Accum. Prov. for Amortization (38,827) - 49 Unamortized ITC 1,646 - 50 Customer Advances for Const. (481,414) - 51 Customer Service Deposits (3,361,134) - 52 - - - - 54 Total Deductions: (49,889,033) (25,705) 55 - - - - 56 Total Rate Base: 61,369,071 286,777 57 Otal Rate Base: 61,369,071				-
42 Misc. Rate Base -			28,579,779	-
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44 Jeductions: 45 Deductions: 46 Accum. Prov. for Amortization (30,093,254) (5,917) 47 Accum. Deferred Income Tax (15,438,661) (19,788) 49 Unamorized ITC 1.646 - 50 Customer Advances for Const. (481,414) - 51 Customer Advances for Const. (486,388) - 52 Miscellaneous Deductions: (49,898,033) (25,705) 55 Total Deductions: (49,898,033) (25,705) 55 Total Rate Base: 61,369,071 286,777 50 Total Rate Base: 51,479,270 61 61 Per Company Federal Income Tax Rate 792,978 62 Crestotact 792,978			111.267.104	312,482
46 Accum. Prov. for Depreciation (30,093,254) (5,917) 47 Accum. Deferred Income Tax (13,827) - 48 Accum. Deferred Income Tax (15,438,661) (19,788) 49 Unamortized ITC 1,646 - 50 Customer Advances for Const. (481,414) - 51 Customer Service Deposits (3,361,134) - 52 Miscellaneous Deductions: (49,898,033) (25,705) 55 Total Deductions: (49,898,033) (25,705) 56 Total Rate Base: 61,369,071 286,777 59 Total Rate Base: 61,369,071 286,777 50 Total Rate Base: 61,369,071 286,777 51 Peretompany Federal Income Tax Rate				
47 Accum, Prov. for Amortization (38,827) - 48 Accum, Deferred Income Tax (15,438,661) (19,788 49 Unamortized ITC 1,646 - 50 Customer Advances for Const. (481,414) - 51 Customer Advances for Const. (486,388) - 52 Miscellaneous Deductions: (49,989,033) (25,705 55 Total Deductions: (49,989,037) (28,777 56 Total Rate Base: 61,369,071 286,777 59 Total Rate Base: 61,369,071 286,777 60 TAX CALCULATION State Income Tax Rate Federal Income Tax Rate 61 Per Company Federal Income Tax Rate - 62 cross check 19,919,420 (1,006,543) 63 Operating Revenue 19,919,420 - - 64 Other Deductions - - - 65 Interest (AFUDC) - - - 68 Schedule "M" additions				
48 Accum. Deferred Income Tax (15,438,661) (19,788) 49 Unamortized ITC 1,646 - 50 Customer Advances for Const. (481,414) - 51 Customer Service Deposits (3,361,134) - 52 Miscellaneous Deductions (486,388) - 54 Total Deductions: (49,898,033) (25,705) 55 0 Total Concerns (49,898,033) (25,705) 56 Total Rate Base: 61,369,071 286,777 59 Total Rate Base: 61,369,071 286,777 50 Total Rate Base: 61,369,071 286,777 50 Go TAX CALCULATION State Income Tax Rate 61 61 Per Company Federal Income Tax Rate - 62 cross check 19,919,420 (1,006,543) 63 Oher Deductions . - - 64 Oher Deductions . - - 65 Interest (AFUDC) . -				(5,917)
50 Customer Advances for Const. (481,414) 51 Customer Service Deposits (3,361,134) 52 Miscellaneous Deductions (486,388) 54 Total Deductions: (49,898,033) (25,705) 55 Total Rate Base: 61,369,071 286,777 59 Total Rate Base: 61,369,071 286,777 60 TAX CALCULATION State Income Tax Rate Federal Income Tax Rate 61 Per Company Federal Income Tax Rate 19,919,420 62 cross check 19,919,420 (1,006,543) 63 Operating Revenue 19,919,420 10,006,543 64 Other Deductions - - 65 Interest 792,978 - 66 Interest 7,259,555 44,876 69 13,723,423 (1,045,662 - 70 Income Tax - - - 71 State Income Tax - - - 71 State Income Tax - - - 72 Taxable Income Tax -				(19,788)
51 Customer Service Deposits (3,361,134) 52 Miscellaneous Deductions (486,388) 54 Total Deductions: (49,898,033) (25,705) 55 Total Rate Base: 61,369,071 286,777 56 Total Rate Base: 61,369,071 286,777 57 60 TAX CALCULATION State Income Tax Rate 61 Per Company Federal Income Tax Rate 62 cross check 19,919,420 (1,006,543 63 Operating Revenue 19,919,420 (1,006,543 64 Other Deductions - - 65 Interest (AFUDC) - - 68 Schedule "M" additions 1,856,536 5,758 69 7,259,555 44,876 70 Income Tax 13,723,423 (1,045,662) 71 State Income Tax - - 72 Taxable Income Tax 13,723,423 (1,045,662) 71 State Income Tax Before Credits 4803,198 (365,982) 74 Federal Income Tax Before Credits 4803,198 (365,917				-
52 Miscellaneous Deductions (486,388) - 53				-
53				-
55 Total Rate Base: 61,369,071 286,777 59 Total Rate Base: 61,369,071 286,777 60 TAX CALCULATION State Income Tax Rate 61 61 Per Company Federal Income Tax Rate 62 62 cross check 19,919,420 (1,006,543) 64 Other Deductions - - 65 Interest 792,978 - 66 Interest 792,978 - 68 Schedule "M" additions 1,856,536 5,758 68 Schedule "M" deductions 7,259,555 44,866,766 70 Income Before Tax 13,723,423 (1,045,662) 71 State Income Tax - - 71 State Income Tax Before Credits 13,723,423 (1,045,662) 73 Federal Income Tax Before Credits 4,803,198 (365,982) 74 Federal Tax Credit (667,033) (5,117)			(100,000)	
56 Total Rate Base: 61,369,071 286,777 59 0 TAX CALCULATION State Income Tax Rate 61 61 Per Company Federal Income Tax Rate 63 0perating Revenue 19,919,420 (1,006,543) 63 Operating Revenue 19,919,420 (1,006,543) - - 64 Other Deductions -		Total Deductions:	(49,898,033)	(25,705)
59 60 TAX CALCULATION State Income Tax Rate 61 Per Company Federal Income Tax Rate 62 cross check 19,919,420 63 Operating Revenue 19,919,420 64 Other Deductions - 65 Interest (AFUDC) - 66 Interest 792,978 67 Schedule "M" additions 1,856,36 68 Schedule "M" deductions 7,259,555 70 Income Before Tax 13,723,423 71 State Income Tax - 73 Federal Income Tax Before Credits 48,03,198 74 Federal Tax Credit (667,033)		Total Pata Pasat	61 260 071	206 777
61 Per Company Federal Income Tax Rate 62 cross check 19,919,420 63 Operating Revenue 19,919,420 63 Operating Revenue 19,919,420 64 Other Deductions - 65 Interest (AFUDC) - 66 Interest 792,978 67 Schedule "M" additions 1,856,536 68 Schedule "M" deductions 7,259,555 69 - - 70 Income Bafore Tax 13,723,423 (1,045,662 71 State Income Tax - - 71 State Income Tax 13,723,423 (1,045,662 73 Federal Income Tax Before Credits 13,723,423 (1,045,662 74 Federal Tax Credit (667,033) (55,117		Total Kate base:	01,309,071	280,777
62 cross check 19,919,420 63 Operating Revenue 19,919,420 (1,006,543 64 Other Deductions - - 65 Interest (AFUDC) - - 66 Interest 792,978 - 67 Schedule "M" additions 1.856,536 5,758 68 Schedule "M" deductions 7,259,555 44,876 69 - - - 70 Income Before Tax 13,723,423 (1,045,662 71 State Income Tax - - - 73 Federal Income Tax Before Credits 13,723,423 (1,045,662 73 Federal Tax Credit (667,033) (5,117				
63 Operating Revenue 19,919,420 (1,006,543) 64 Other Deductions - - 65 Interest (AFUDC) - - 66 Interest (AFUDC) - - 67 Schedule "M" additions 1,856,536 5,758 68 Schedule "M" deductions 7,259,555 44,876 70 Income Before Tax 13,723,423 (1,045,662) 71 State Income Tax - - 72 Taxable Income Tax 13,723,423 (1,045,662) 73 Federal Income Tax Before Credits 4,803,198 (365,982) 74 Federal Tax Credit (667,033) (5,117)				
64 Other Deductions - 65 Interest (AFUDC) - 66 Interest 792,978 67 Schedule "M" additions 1,856,536 68 Schedule "M" deductions 7,259,555 70 Income Before Tax 13,723,423 71 State Income Tax - 73 Federal Income Tax Before Credits 4,803,198 74 Federal Tax Credit (667,033)				(1.006.543)
66 1792,978 - 67 Schedule "M" additions 1,856,536 5,758 68 Schedule "M" deductions 7,259,555 44,876 69 - - - 70 Income Before Tax 13,723,423 (1,045,662 71 State Income Tax - - 72 Taxable Income Tax - - 73 Federal Income Tax Before Credits 4,803,198 (365,982 74 Federal Tax Credit (667,033) (5,117)				-
67 Schedule "M" additions 1,856,536 5,758 68 Schedule "M" deductions 7,259,555 44,876 69 13,723,423 (1,045,662 71 State Income Tax - - 72 Taxable Income Tax Before Credits 13,723,423 (1,045,662 74 Federal Tax Credit - -			-	-
68 Schedule "M" deductions 7,259,555 44,876 69 -				5 758
69 13,723,423 (1,045,662 70 Income Before Tax 13,723,423 (1,045,662 71 State Income Tax 13,723,423 (1,045,662 73 Federal Income Tax Before Credits 4,803,198 (365,862 74 Federal Tax Credit (667,033) (5,117				
71 State Income Tax 13,723,423 (1,045,662) 72 Taxable Income 13,723,423 (1,045,662) 73 Federal Income Tax Before Credits 4,803,198 (365,982) 74 Federal Tax Credit (667,033) (5,117)			.,,	
72 Taxable Income 13,723,423 (1,045,662) 73 Federal Income Tax Before Credits 4,803,198 (365,982) 74 Federal Tax Credit (667,033) (5,117)			13,723,423	(1,045,662)
73 Federal Income Tax Before Credits 4,803,198 (365,982 74 Federal Tax Credit (667,033) (5,117)			12 772 472	(1.045.662)
74 Federal Tax Credit (667,033) (5,117				
75 Federal Income Tax 4,136,165 (371,099	74	Federal Tax Credit	(667,033)	(5,117)
	75	Federal Income Tax	4,136,165	(371,099)

istiments						
	RESTATING>	3.1	3.2	3.3	3.4	3.5

			Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
1	Operating Revenues:	3,905,479	(5 (02 7(1)	(7 427 594)	17.025.925		
	General Business Revenues Interdepartmental	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	
	Special Sales	49,115,714	-				
	Other operating revenues	(5,636,807)	-	-		_	(2,253,33
5		47,384,386	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339
6					-		
7	Operating Expenses:				-		
	Steam Production	2,343,667	-	-	-	-	
	Nuclear Production	-	-	-	-	-	
	Hydro Production Other Power Supply	(28,190) 34,773,731	-	-	-	-	
	Transmission	303,885	-	-			
	Distribution	(371,809)	-	-	-	-	
14	Customer Accounting	402,258			-	-	
	Customer Service & Info	(10,683,513)	-	-	-	-	
	Sales	-	-	-	-	-	
	Administrative & General	(1,360,416)	-	-	-		
18	Total O&M Expense	25,379,614	-	-	-	-	
	D	1 200 505					
	Depreciation Amortization	1,209,606	-	-	-		
	Taxes Other than Income	(41,073)	_	_	_		
	Income Taxes: Federal	7,624,348	(1,992,466)	(2,599,655)	5,959,039		(788,669
23		.,	(-,//_,/.00)		-		(
	Deferred Income Taxes	(1,356,097)	-	-	-	-	
25	Investment Tax Credit Adj.	-	-	-	-	-	-
	Misc. Revenue & Expense	(3,490)	-	-	-	-	
27	Total Operating Expenses:	32,812,907	(1,992,466)	(2,599,655)	5,959,039	-	(788,669
28				(1.000 000)			
29	1	14,571,479	(3,700,295)	(4,827,929)	11,066,786	-	(1,464,670
30							
31	Rate Base: Electric Plant in Service	(2.205.050					
	Plant Held for Future Use	63,205,959	-	-	-	-	
	Misc. Deferred Debits	(5,468,735)	-	-	-	-	
	Electric Plant Acq Adj	(5,400,755)	-	-	_	_	
	Nuclear Fuel	-	-	-	-	-	
	Prepayments	(1,743,279)	-	-	-	-	
38	Fuel Stock	(6,914,149)	-	-	-	-	
	Material & Supplies	(6,926,885)	-	-	-	-	
	Working Capital	28,579,779	-	-	-	-	
	Weatherization Loans	-	-	-	-	-	
	Misc. Rate Base	-	-	-	-	-	
13 14	Total Electric Plant:	70,732,691	-	-	-		
45	Deductions:						
	Accum. Prov. for Depreciation	(29,125,686)	_	_	_		
	Accum. Prov. for Amortization	(38,827)	-	-	-	-	
	Accum. Deferred Income Tax	(13,295,616)	-	-	-	-	
49	Unamortized ITC	1,646	-	-	-	-	
50	Customer Advances for Const.	(481,414)	-	-	-	-	
	Customer Service Deposits	(3,361,134)	-	-	-	-	
	Miscellaneous Deductions	(83,643)	-	-	-	-	
53		(16 201 67.0)			-		
54 55	Total Deductions:	(46,384,674)	-	-	-	-	
55 56		24,348,018		-			
50 59	Total Rate Base:	24,548,018	-	-	-	-	
	TAX CALCULATION	State Income Tax Rate					
	Per Company	Federal Income Tax Rate		35%			
52		20,839,730					
	Operating Revenue	20,839,730	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339
54	Other Deductions	-	-	-	-	-	
55	Interest (AFUDC)	-	-	-	-	-	
	Interest	(177,757)	-	-	-	-	
	Schedule "M" additions	1,307,442	-	-	-		
57	Schedule "M" deductions	541,076	-	-	-	-	
57 58				(a 10a ao ::	10.000-00-		(0.000
57 58 59		A		(7,427,584)	17,025,825	-	(2,253,339
57 58 59 70	Income Before Tax	21,783,853	(5,692,761)	(., .,,			
67 68 69 70 71	Income Before Tax State Income Tax	-	-	-	17 025 025		(2 252 220
57 58 59 70 71 72	Income Before Tax State Income Tax Taxable Income	21,783,853	(5,692,761)	(7,427,584)	17,025,825	-	
57 58 59 70 71 72 73	Income Before Tax State Income Tax	-	-	-	- 17,025,825 5,959,039	-	(2,253,339 (788,669

RESTATING ----> 3.6 3.7 3.8 3.9

	0 <i>4</i> P		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
	Operating Revenues: General Business Revenues	3,905,479	-	-	-	-
	Interdepartmental	40 115 714	-	-	-	-
	Special Sales Other operating revenues	49,115,714 (5,636,807)	(213,923)		-	(11,430)
5			(213,923)	-	-	(11,430)
6						
7	Operating Expenses: Steam Production	2 242 (77				
	Nuclear Production	2,343,667	-	-	-	-
	Hydro Production	(28,190)	-	-	-	-
	Other Power Supply	34,773,731	-	-	-	-
	Transmission	303,885	(112,130)	-	-	-
	Distribution Customer Accounting	(371,809) 402,258				
	Customer Service & Info	(10,683,513)	-	-	-	_
	Sales	-	-	-	-	-
	Administrative & General	(1,360,416)	-	-	-	-
18	Total O&M Expense	25,379,614	(112,130)	-	-	-
19	Depreciation	1,209,606				
	Amortization	1,209,000	-		-	-
21	Taxes Other than Income	(41,073)	-	-	-	-
22	Income Taxes: Federal	7,624,348	(35,628)	-	-	(4,001)
23			-	-	-	-
	Deferred Income Taxes	(1,356,097)	-	-	-	-
	Investment Tax Credit Adj. Misc. Revenue & Expense	(3,490)				
27		32,812,907	(147,758)	-	-	(4,001)
28						
29		14,571,479	(66,165)	-	-	(7,429)
30 31	Rate Base:					
	Electric Plant in Service	63,205,959			-	
	Plant Held for Future Use		-	-	-	-
34	Misc. Deferred Debits	(5,468,735)	-	-	-	-
	Electric Plant Acq Adj	-	-	-	-	-
	Nuclear Fuel	- (1.742.270)	-	-	-	-
	Prepayments Fuel Stock	(1,743,279) (6,914,149)			-	-
	Material & Supplies	(6,926,885)	-	-	-	-
	Working Capital	28,579,779	-	-	-	-
	Weatherization Loans	-	-	-	-	-
42 43	Misc. Rate Base Total Electric Plant:	70,732,691	-			-
43		70,752,091	-	-	-	-
45						
46	Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
	Accum. Prov. for Amortization	(38,827)	-	-	-	-
	Accum. Deferred Income Tax Unamortized ITC	(13,295,616)	-	-	-	-
	Customer Advances for Const.	1,646 (481,414)			-	-
	Customer Service Deposits	(3,361,134)	-	-	-	-
52	Miscellaneous Deductions	(83,643)	-	-	-	-
53						
54 55		(46,384,674)	-	-	-	-
56		24,348,018			-	-
59						
	TAX CALCULATION	State Income Tax Rate				
	Per Company	Federal Income Tax Rate				
62		20,839,730 20,839,730	(101,793)			(11,430)
	Operating Revenue Other Deductions	20,039,750	(101,795)			(11,450)
	Interest (AFUDC)	-	-	-	-	-
66	Interest	(177,757)	-	-	-	-
	Schedule "M" additions	1,307,442	-	-	-	-
	Schedule "M" deductions	541,076	-	-	-	-
69 70	Income Before Tax	21,783,853	(101,793)	-	-	(11,430)
	State Income Tax		- (101,75)	-	-	
72	Taxable Income	21,783,853	(101,793)	-		(11,430)
	Federal Income Tax Before Credits	7,624,349	(35,628)	-		(4,001)
	Federal Tax Credit	-				
	Federal Income Tax	7,624,348	(35,628)			(4,001)

RESTATING ----> 4.1 4.2 4.3 4.4

			Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
	Operating Revenues:					
	eneral Business Revenues	3,905,479	-	-	-	
	terdepartmental	-	-	-	-	
	pecial Sales	49,115,714	-	-	-	
	ther operating revenues	(5,636,807)		-	-	
5	Total Operating Revenues	47,384,386	-	-	-	
6						
7	Operating Expenses:					
8 St	team Production	2,343,667	-	(8,712)	-	
9 N	uclear Production	-	-	-	-	
10 H	ydro Production	(28,190)	-	(4,029)		
	ther Power Supply	34,773,731	(571)	(4,862)	-	(5,0
	ransmission	303,885	-	(2,512)		
	istribution	(371,809)	(125)	(9,992)		
	ustomer Accounting	402,258	(1,703)	(5,409)		
	ustomer Service & Info	(10,683,513)	(2,911)	(830)		(3
16 Sa		(10,085,515)	(2,911)	(850)	-	(5.
		(1.000,110)	-	-	-	
	dministrative & General	(1,360,416)	(9,144)	(11,243)		
18	Total O&M Expense	25,379,614	(14,454)	(47,589)	-	(5,34
	epreciation	1,209,606	-	-	-	
20 A	mortization	-	-	-	-	
21 Ta	axes Other than Income	(41,073)	-	-	-	
	come Taxes: Federal	7,624,348	7,740	16,656	-	1,8
23	: State	-	-	-	-	
	eferred Income Taxes	(1,356,097)				
	vestment Tax Credit Adj.	(1,550,6577)				
	lisc. Revenue & Expense	(3,490)	(7,660)			
20 10		32,812,907	(14,374)	(30,933)		(3,4
	Total Operating Expenses:	32,812,907	(14,574)	(30,933)	-	(3,4
28 29	Not On southing Income	14 571 470	14.274	30,933		3,4
	Net Operating Income:	14,571,479	14,374	30,933	-	5,4
30						
31	Rate Base:					
	lectric Plant in Service	63,205,959	-	-	-	
33 Pl	lant Held for Future Use	-	-	-	-	
34 M	lisc. Deferred Debits	(5,468,735)	-	-	-	
35 EI	lectric Plant Acq Adj	-	-	-	-	
	uclear Fuel	-				
	repayments	(1,743,279)				
	uel Stock	(6,914,149)				
	Iaterial & Supplies	(6,926,885)				
	/orking Capital	28,579,779				
		26,579,779	-	-		
	/eatherization Loans	-	-	-	-	
	lisc. Rate Base	-	-	-	-	
43	Total Electric Plant:	70,732,691				
44						
45	Deductions:					
46 A	ccum. Prov. for Depreciation	(29,125,686)	-	-	-	
	ccum. Prov. for Amortization	(38,827)	-	-	-	
	ccum. Deferred Income Tax	(13,295,616)	-	-	-	
	namortized ITC	1,646	-	-	-	
	ustomer Advances for Const.	(481,414)	-	-	-	
	ustomer Service Deposits	(3,361,134)	-	-	-	
	liscellaneous Deductions		-	-	-	
	insection course of the second s	(83,643)	-	-	-	
53	M - 1 M - 1	(16 204 -5.1)				
54	Total Deductions:	(46,384,674)	-	-	-	
55						
56	Total Rate Base:	24,348,018	-	-	-	
59						
	AX CALCULATION	State Income Tax Rate				
61 Pe	er Company	Federal Income Tax Rate				
62	cross check	20,839,730				
63 O	perating Revenue	20,839,730	22,114	47,589	-	5,3
	ther Deductions	-	-	-	-	
	tterest (AFUDC)	-	-	-		
	iterest	(177,757)	-	-		
	chedule "M" additions	1,307,442	-	-	-	
	chedule "M" deductions	541,076	-	-	-	
	encoure in deductions	541,076	-	-	-	
69					-	
	come Before Tax	21,783,853	22,114	47,589	-	5,3
	tate Income Tax	-	-	-	-	
	axable Income	21,783,853	22,114	47,589		5,3
73 Fe	ederal Income Tax Before Credits	7,624,349	7,740	16,656	-	1,8
	ederal Tax Credit	-				

RESTATING ----> 4.5 4.6 4.7 4.8 4.9

		Remove Non- Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:	2 005 470					
General Business Revenues Interdepartmental	3,905,479	-	-	-	-	
3 Special Sales	49,115,714	-	-	-	-	
4 Other operating revenues	(5,636,807)	(158,115)	-	-	-	
5 Total Operating Revenues	47,384,386	(158,115)				
	47,504,500	(150,115)		-		
7 Operating Expenses:						
3 Steam Production	2,343,667	(2,678)		-	-	
Nuclear Production	-			-	-	
) Hydro Production	(28,190)	-		-	-	
Other Power Supply	34,773,731	-		(39,319)	-	
2 Transmission	303,885	-		118,385	-	
3 Distribution	(371,809)	-		(313,797)	-	
4 Customer Accounting	402,258	-	(10, 577, 500)	-	-	
5 Customer Service & Info	(10,683,513)		(10,677,589)	-	(305)	
5 Sales 7 Administrative & General	(1,360,416)	-	-	(1,795,365)	(97)	1.4
Total O&M Expense	25,379,614	(2,678)	(10,677,589)	(2,030,096)	(402)	1,4
10tal O&W Expense	25,579,014	(2,078)	(10,677,589)	(2,030,096)	(402)	1,4
Depreciation	1,209,606		-	-	-	
) Amortization		-	-	-	-	
Taxes Other than Income	(41,073)	-	-	-	-	
2 Income Taxes: Federal	7,624,348	(54,403)	3,753,899	271,101	141	(5
3 : State	-		-	-	-	
Deferred Income Taxes	(1,356,097)	-	-	-	-	
5 Investment Tax Credit Adj.	-	-	-	-	-	
5 Misc. Revenue & Expense	(3,490)	-	-		-	
7 Total Operating Expenses:	32,812,907	(57,081)	(6,923,690)	(1,758,995)	(261)	9
Net Operating Income:	14,571,479	(101,034)	6,923,690	1,758,995	261	(9
Rate Base:						
2 Electric Plant in Service	63,205,959	_			_	
3 Plant Held for Future Use				-	-	
Misc. Deferred Debits	(5,468,735)	-	-	-	-	
5 Electric Plant Acq Adj	(-,,,,	-	-	-	-	
5 Nuclear Fuel	-	-	-	-	-	
7 Prepayments	(1,743,279)	-	-	-	-	
3 Fuel Stock	(6,914,149)	-	-	-	-	
Material & Supplies	(6,926,885)	-	-	-	-	
) Working Capital	28,579,779	-	-	-	-	
Weatherization Loans	-	-	-	-	-	
Misc. Rate Base	-	-	-	-	-	
3 Total Electric Plant:	70,732,691	-	-	-	-	
1						
5 Deductions:						
5 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-	
Accum. Prov. for Amortization	(38,827)	-	-	-	-	
Accum. Deferred Income Tax	(13,295,616)	-	-	-	-	
Unamortized ITC	1,646	-	-	-	-	
Customer Advances for Const.	(481,414)	-	-	-	-	
Customer Service Deposits	(3,361,134)	-	-	-	-	
2 Miscellaneous Deductions	(83,643)	-	-	-	-	
Total Deductions:	(46,384,674)		-			
5 Total Deductions.	(40,304,074)		-	-		
5 Total Rate Base:	24,348,018	-	-			
)						
TAX CALCULATION	State Income Tax Rate					
Per Company	Federal Income Tax Rate					
cross check	20,839,730	(155 107)	10 (77 500	2 020 005	402	
3 Operating Revenue 4 Other Deductions	20,839,730	(155,437)	10,677,589	2,030,096	402	(1,4
	-	-	-	-	-	
5 Interest (AFUDC) 5 Interest	(177,757)	-	-	-	-	
Schedule "M" additions	(177,757) 1,307,442	-	47,838	-	-	
Schedule "M" deductions	541,076	-	47,038	1,255,521	-	
	341,070	-	-	1,200,021	-	
	21,783,853	(155,437)	10,725,427	774,575	402	(1,4
)) Income Before Tax		(155,457)	10,723,427		402	(1,4
) Income Before Tax						
) Income Before Tax 1 State Income Tax	-	(155 427)	10 725 427	774 575	402	(1)
) Income Before Tax 1 State Income Tax 2 Taxable Income	21,783,853	(155,437) (54,403)	10,725,427	774,575	402	
) Income Before Tax 1 State Income Tax	-	(155,437) (54,403)	10,725,427 3,753,899	774,575 271,101	402 141	(1,4 (5

RESTATING ----> 4.13 4.10 4.11 4.12

			Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insight Escalation
1	Operating Revenues:	2 005 470				
	General Business Revenues Interdepartmental	3,905,479	-			-
	Special Sales	49,115,714	-			
	Other operating revenues	(5,636,807)	-	-		-
5	Total Operating Revenues	47,384,386	-	-		-
6						
7	Operating Expenses:					
	Steam Production	2,343,667	-	8,569		-
	Nuclear Production Hydro Production	(28,190)	-	(343)		-
	Other Power Supply	34,773,731		(61,551)		
	Transmission	303,885	-	(5,247)		-
13	Distribution	(371,809)	-	(29,261)		-
	Customer Accounting	402,258	422,425	(2,949)		-
	Customer Service & Info	(10,683,513)	-	-		-
	Sales	-	-			-
	Administrative & General	(1,360,416)	-	306,135		
18	Total O&M Expense	25,379,614	422,425	215,352	-	-
10	Depreciation	1,209,606				
	Amortization		_	-	-	_
	Taxes Other than Income	(41,073)	-	-	-	-
	Income Taxes: Federal	7,624,348	(147,849)	(75,373)	-	-
23	: State	-	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	-	-	-
	Investment Tax Credit Adj.	-	-	-	-	-
	Misc. Revenue & Expense	(3,490)	-	-	-	-
27 28	Total Operating Expenses:	32,812,907	274,576	139,979	-	
28	Net Operating Income:	14,571,479	(274,576)	(139,979)		
30	The operating meaner	11,071,177	(211,570)	(15),)))		
31	Rate Base:					
	Electric Plant in Service	63,205,959	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-
	Misc. Deferred Debits	(5,468,735)	-	-	-	-
	Electric Plant Acq Adj	-	-	-	-	-
	Nuclear Fuel	-	-	-	-	-
	Prepayments Fuel Stock	(1,743,279)	-	-	-	-
	Material & Supplies	(6,914,149) (6,926,885)	-	-	-	
	Working Capital	28,579,779	-	_	-	
	Weatherization Loans		-	-	-	-
	Misc. Rate Base		-	-	-	-
43	Total Electric Plant:	70,732,691	-	-	-	-
44						
45	Deductions:					
	Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
	Accum. Prov. for Amortization Accum. Deferred Income Tax	(38,827) (13,295,616)	-	-	-	-
	Unamortized ITC	(13,293,010) 1,646				
	Customer Advances for Const.	(481,414)	-	-	-	-
	Customer Service Deposits	(3,361,134)	-	-	-	-
	Miscellaneous Deductions	(83,643)	-	-	-	-
53						
54	Total Deductions:	(46,384,674)	-		-	-
55						
56 59	Total Rate Base:	24,348,018	-	-	-	-
	TAY CALCULATION	State Learner Terr Date				
	TAX CALCULATION Per Company	State Income Tax Rate Federal Income Tax Rate				
62	cross check	20,839,730				
	Operating Revenue	20,839,730	(422,425)	(215,352)	-	-
	Other Deductions	-	-	-	-	-
04			-	-	-	-
	Interest (AFUDC)	(177 757)	-	-	-	-
65 66	Interest	(177,757)				-
65 66 67	Interest Schedule "M" additions	1,307,442	-	-		
65 66 67 68	Interest		-	-	-	-
65 66 67 68 69	Interest Schedule "M" additions Schedule "M" deductions	1,307,442 541,076			-	-
65 66 67 68 69 70	Interest Schedule "M" additions Schedule "M" deductions Income Before Tax	1,307,442	- (422,425)	(215,352)	-	-
65 66 67 68 69 70 71	Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax	1,307,442 541,076 21,783,853	-			-
65 66 67 68 69 70 71 72	Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax Taxable Income	1,307,442 541,076 21,783,853 - 21,783,853	(422,425)	(215,352)	-	- - - -
65 66 67 68 69 70 71 72 73	Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax	1,307,442 541,076 21,783,853	-		-	- - - - -

RESTATING ----> 5.1 5.1.1 5.2 5.3

			Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
1 General F	Operating Revenues: Business Revenues	3,905,479	_			
2 Interdepar					-	
3 Special Sa		49,115,714	49,115,714	-	-	
4 Other ope	rating revenues	(5,636,807)	-	-	-	
5	Total Operating Revenues	47,384,386	49,115,714	-	-	
6 7	Operating Expenses:					
8 Steam Pro		2,343,667	2,396,809		-	
9 Nuclear F		-	-	-	-	
10 Hydro Pro	oduction	(28,190)	-	-	-	
11 Other Pov		34,773,731	34,894,113	-	-	
12 Transmiss		303,885	310,073	-	-	
 13 Distributi 14 Customer 		(371,809) 402,258	-	-	-	
	Service & Info	(10,683,513)			-	
16 Sales		-	-	-	-	
17 Administr	ative & General	(1,360,416)	-	-	-	
18	Total O&M Expense	25,379,614	37,600,995	-	-	
10 D		1 200 505				(120.04
19 Depreciat 20 Amortizat		1,209,606	-	-	-	(428,04
	her than Income	(41,073)	-	-		(41,07
	axes: Federal	7,624,348	4,030,152	-	-	41,61
23	: State	-	-	-	-	
24 Deferred	Income Taxes	(1,356,097)	-	-	-	113,10
	t Tax Credit Adj.	-	-	-	-	
	enue & Expense	(3,490)	-	-	-	
27 28	Total Operating Expenses:	32,812,907	41,631,147		-	(314,39
28 29	Net Operating Income:	14,571,479	7,484,568		-	314,39
30			., . ,			
31	Rate Base:					
	lant in Service	63,205,959	-	-	-	(28,327,25
	d for Future Use	-	-	-	-	
34 Misc. Del 35 Electric P	lant Acq Adj	(5,468,735)	-	-	-	
36 Nuclear F			-	-	-	
37 Prepayme		(1,743,279)	-	-	_	
38 Fuel Stocl	k	(6,914,149)	-	-	-	
39 Material		(6,926,885)	-	-	-	
40 Working		28,579,779	-	-	-	
41 Weatheriz		-	-	-	-	
42 Misc. Rat 43	Total Electric Plant:	70,732,691			-	(28,327,25
44	Total Estetute Thank.	70,752,051				(20,527,25
45	Deductions:					
	rov. for Depreciation	(29,125,686)	-	-	-	18,631,29
	rov. for Amortization	(38,827)	-	-	-	
48 Accum. D 49 Unamorti:	eferred Income Tax	(13,295,616)	-	-	-	1,126,97
	Advances for Const.	1,646 (481,414)	-	-	-	1,64
	Service Deposits	(3,361,134)				
	eous Deductions	(83,643)	-	-	-	
53					-	
54	Total Deductions:	(46,384,674)	-	-	-	19,759,91
55						
56 59	Total Rate Base:	24,348,018	-	-	-	(8,567,34
	LCULATION	State Income Tax Rate			-	
61 Per Comp		Federal Income Tax Rate			-	
62	cross check	20,839,730			-	
63 Operating		20,839,730	11,514,720	-	-	469,11
64 Other Dec		-	-	-	-	
65 Interest (A	AFUDC)	(100.000)	-	-	-	
66 Interest 67 Schedule	"M" additions	(177,757) 1,307,442	-	-	-	(52,18
	"M" deductions	541,076	-	-	-	298,02
69		541,070				270,0
70 Income B	efore Tax	21,783,853	11,514,720	-	-	118,90
71 State Inco		-	-	-	-	
72 Taxable I	ncome	21,783,853	11,514,720	-	-	118,90
	come Tax Before Credits	7,624,349	4,030,152	-	-	41,61
74 Federal T		-	4 020 1			
	come Tax	7,624,348	4,030,152	-	-	41,61

		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreication Study
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-		
2 Interdepartmental	-	-	-		
3 Special Sales	49,115,714	-	-		
Other operating revenues	(5,636,807)	-	-		
5 Total Operating Revenues	47,384,386	-	-		
5					
7 Operating Expenses:					
8 Steam Production	2,343,667	-	-		(50,32
9 Nuclear Production	-	-	-		
) Hydro Production	(28,190)	-	-		(16,83
1 Other Power Supply	34,773,731	-	-		(9,06
2 Transmission	303,885	-	-		(4,68
3 Distribution	(371,809)	-	-		(18,63
4 Customer Accounting	402,258	-	-		(10,10
5 Customer Service & Info	(10,683,513)	-	-		(1,54
5 Sales	-	-	-		
Administrative & General	(1,360,416)	-	-		(20,96
3 Total O&M Expense	25,379,614	-	-		(132,15
•••••					
Depreciation	1,209,606			2,013,216	
Amortization					
Taxes Other than Income	(41,073)	-		-	
I naxes Other than Income I Income Taxes: Federal	7,624,348	-	-	-	(86,33
	7,024,348		-	-	(00,55
3 : State	(1.255.007)	-	-	(764.020)	143,76
Deferred Income Taxes	(1,356,097)	-	-	(764,036)	143,70
i Investment Tax Credit Adj.	(2.400)	-	-	-	
Misc. Revenue & Expense	(3,490)	-	-	-	(74.72
Total Operating Expenses:	32,812,907	-	-	1,249,180	(74,72
	14 551 450			(1.040.100)	74.72
Net Operating Income:	14,571,479	-	-	(1,249,180)	74,72
)					
Rate Base:					
Electric Plant in Service	63,205,959	-	-	-	
Plant Held for Future Use	-	-	-	-	
Misc. Deferred Debits	(5,468,735)	-	-	-	
5 Electric Plant Acq Adj	-	-	-	-	
Nuclear Fuel	-		-		
Prepayments	(1,743,279)	-	-		
3 Fuel Stock	(6,914,149)		-		
Material & Supplies	(6,926,885)		-		
) Working Capital	28,579,779				
Weatherization Loans	28,519,119				
2 Misc. Rate Base	-	-	-	-	
	70 722 (01	-	-	-	
Total Electric Plant:	70,732,691	-	-	-	
Deductions:					
5 Accum. Prov. for Depreciation	(29,125,686)	-	(6,488,165)		
Accum. Prov. for Amortization	(38,827)	-	(38,827)		
Accum. Deferred Income Tax	(13,295,616)	-	-	764,036	(143,76
Unamortized ITC	1,646	-	-	-	
) Customer Advances for Const.	(481,414)	-	-	-	
Customer Service Deposits	(3,361,134)	-	-	-	
2 Miscellaneous Deductions	(83,643)	-	-	-	
3		-		-	
Total Deductions:	(46,384,674)	-	(6,526,993)	(1,249,180)	(143,76
5					
Total Rate Base:	24,348,018	-	(6,526,993)	(1,249,180)	(143,76
	,=,		(0,0-0,0,00)	(-,,)	(1.10).0
) TAX CALCULATION	State Income Tax Rate				
Per Company	Federal Income Tax Rate				
cross check	20,839,730			(2012210	132,15
Operating Revenue	20,839,730	-	-	(2,013,216)	152,15
Other Deductions	-	-	-	-	
5 Interest (AFUDC)	-	-	-	-	
5 Interest	(177,757)	-	-	-	
Schedule "M" additions	1,307,442	-	-	2,013,216	(378,81
Schedule "M" deductions	541,076	-	-	-	
)					
Income Before Tax	21,783,853	-	-	0	(246,65
State Income Tax		-	-	-	,
2 Taxable Income	21,783,853	-	-	0	(246,65
3 Federal Income Tax Before Credits	7,624,349	-	-	-	(86,33
4 Federal Tax Credit	1,024,349	-			(00,55
5 Federal Income Tax	7,624,348	-	-	-	(86,33
			-	-	

RESTATING ----> 7.1 7.2 7.3 7.4

0 - f - D		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADI Balance
Operating Revenues: 1 General Business Revenues	3,905,479				
2 Interdepartmental	5,905,479				
3 Special Sales	49,115,714	-	-	-	
4 Other operating revenues	(5,636,807)				
5 Total Operating Revenues	47,384,386	-	-	-	
6					
7 Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	
9 Nuclear Production		-	-	-	
0 Hydro Production	(28,190)	-	-	-	
1 Other Power Supply	34,773,731	-	-	-	
2 Transmission	303,885	-	-	-	
3 Distribution	(371,809)	-	-	-	
4 Customer Accounting	402,258	-	-	-	
5 Customer Service & Info	(10,683,513)	-	-	-	
6 Sales	-	-	-	-	
7 Administrative & General	(1,360,416)	-	-	-	
8 Total O&M Expense	25,379,614	-	-	-	
· · · · · · · · · · · · · · · · · · ·					
9 Depreciation	1,209,606	-	-	-	
0 Amortization	-	-	-	-	
1 Taxes Other than Income	(41,073)	-	-	-	
2 Income Taxes: Federal	7,624,348	62,215	-	-	
3 : State			-		
4 Deferred Income Taxes	(1,356,097)				
5 Investment Tax Credit Adj.	(1,550,057)	-	-	-	
6 Misc. Revenue & Expense	(3,490)	-	-	-	
7 Total Operating Expenses:	32,812,907	62,215		-	
8					
9 Net Operating Income:	14,571,479	(62,215)	-	-	
0		(- 1 - 1			
1 Rate Base:					
2 Electric Plant in Service	63,205,959				
3 Plant Held for Future Use		_			
4 Misc. Deferred Debits	(5,468,735)				
5 Electric Plant Acq Adj	(3,100,755)	_			
6 Nuclear Fuel		_		_	
7 Prepayments	(1,743,279)	_			
8 Fuel Stock	(6,914,149)	_			
9 Material & Supplies	(6,926,885)	_	_	_	
0 Working Capital	28,579,779	_			
1 Weatherization Loans	20,379,779	_			
2 Misc. Rate Base		_	_	_	
3 Total Electric Plant:	70,732,691	-		-	
4	70,752,091				
5 Deductions:					
6 Accum. Prov. for Depreciation	(29,125,686)				
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
8 Accum. Deferred Income Tax		-	-	-	(1,637,02
9 Unamortized ITC	(13,295,616) 1,646	-	-	-	(1,057,02
0 Customer Advances for Const.		-	-	-	
	(481,414)	-	-	-	
1 Customer Service Deposits 2 Miscellaneous Deductions	(3,361,134)	-	-	-	
	(83,643)	-	-	-	
3	(46.284.674)				(1.627.02
4 Total Deductions:	(46,384,674)	-	-	-	(1,637,02
5	24 249 010				(1.627.02
6 Total Rate Base:	24,348,018	-	-	-	(1,637,02
0 TAX CALCULATION	State Income Tax Rate				
1 Per Company	Federal Income Tax Rate				
2 cross check	20,839,730				
3 Operating Revenue	20,839,730	-	-	-	
4 Other Deductions	-	-	-	-	
5 Interest (AFUDC)	-	-	-	-	
6 Interest	(177,757)	(177,757)	-	-	
7 Schedule "M" additions	1,307,442	-	-	-	
8 Schedule "M" deductions	541,076	-	-	-	
9					
0 Income Before Tax	21,783,853	177,757	-	-	
1 State Income Tax		-	-	-	
	21,783,853	177,757	-	-	
2 Taxable Income					
2 Taxable Income 3 Federal Income Tax Before Credits	7,624,349	62,215	-	-	
		62,215	-		

RESTATING ----> 7.5 7.6 7.7 7.8

		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility I Adjustment
Operating Revenues:					
General Business Revenues	3,905,479	-	-	-	
Interdepartmental	-	-	-	-	
Special Sales	49,115,714	-	-	-	
Other operating revenues	(5,636,807)	-	-	-	
Total Operating Revenues	47,384,386	-	-	-	
Operating Expenses:					
Steam Production	2,343,667	-	-	-	
Nuclear Production	-	-	-	-	
Hydro Production	(28,190)	-	-	-	
Other Power Supply	34,773,731	-	-	-	
Transmission	303,885	-	-	-	
Distribution	(371,809)	-	-	-	
Customer Accounting	402,258	-	-	-	
Customer Service & Info	(10,683,513)	-	-	-	
Sales		-	-	-	
Administrative & General	(1,360,416)	-	-	-	
Total O&M Expense	25,379,614				
Total Otali Expense	20,079,011				
Depreciation	1,209,606				
Amortization	1,209,000	-	-	-	
Taxes Other than Income	(41.072)	-	-	-	
I faxes Other than Income	(41,073) 7,624,348	-	-	-	
	7,024,348	-	-	-	
: State		-	-		
Deferred Income Taxes	(1,356,097)	-	(407,649)	(493,727)	
Investment Tax Credit Adj.	-	-	-	-	
Misc. Revenue & Expense	(3,490)	-	-	-	
Total Operating Expenses:	32,812,907	-	(407,649)	(493,727)	
Net Operating Income:	14,571,479	-	407,649	493,727	
Rate Base:					
Electric Plant in Service	63,205,959	-	-	-	
Plant Held for Future Use	-	-	-	-	
Misc. Deferred Debits	(5,468,735)	-	-	-	
Electric Plant Acq Adj			-	-	
Nuclear Fuel	_		_		
Prepayments	(1,743,279)	-	-	-	
Fuel Stock	(6,914,149)				
Material & Supplies	(6,926,885)	-	-	-	
		-	-	-	
Working Capital	28,579,779	-	-	-	
Weatherization Loans	-	-	-	-	
Misc. Rate Base	-	-	-	-	
Total Electric Plant:	70,732,691	-	-	-	
Deductions:					
Accum. Prov. for Depreciation	(29,125,686)	-	-	-	
Accum. Prov. for Amortization	(38,827)	-	-	-	
Accum. Deferred Income Tax	(13,295,616)	-	(9,662,969)	246,864	
Unamortized ITC	1,646	-	-	-	
Customer Advances for Const.	(481,414)	-	-	-	
Customer Service Deposits	(3,361,134)	-	-	-	
Miscellaneous Deductions	(83,643)	-	-	-	
	(,)				
Total Deductions:	(46,384,674)	-	(9,662,969)	246,864	
Total Dealerons.	(,,,		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Total Rate Base:	24,348,018	-	(9,662,969)	246.864	
Total Rate Dase.	4,040,018		(2,002,209)	240,004	
TAX CALCULATION	State Income Tax Rate				
Per Company	Federal Income Tax Rate				
cross check	20,839,730				
	20,839,730 20,839,730				
Operating Revenue	20,839,730	-	-	-	
Other Deductions	-	-	-	-	
Interest (AFUDC)	-	-	-	-	
Interest	(177,757)	-	-	-	
Schedule "M" additions	1,307,442	-	-	-	
Schedule "M" deductions	541,076	-	-	-	
Income Before Tax	21,783,853	-	-	-	
	-	-	-	-	
State Income Tax					
State Income Tax Taxable Income	21,783,853	-	-	-	
Taxable Income	21,783,853 7,624,349	-	-	-	

RESTATING ----> 8.4 8.5 8.1 8.2 8.3

		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneou Rate Base
Operating Revenues:						
General Business Revenues	3,905,479	-	-	-	-	
2 Interdepartmental	-	-	-	-	-	
Special Sales	49,115,714	-	-	-	-	
Other operating revenues	(5,636,807)	-	-	-	-	
Total Operating Revenues	47,384,386	-	-		-	
5						
7 Operating Expenses:						
3 Steam Production	2,343,667	-	-	-	-	
Nuclear Production	-	-	-	-	-	
) Hydro Production	(28,190)	-	-	-	-	
Other Power Supply	34,773,731	-	-	-	-	
2 Transmission	303,885	-	-	-	-	
Distribution	(371,809)	-	-	-	-	
4 Customer Accounting	402,258	-	-	-	-	
5 Customer Service & Info	(10,683,513)	-	-	-	-	
5 Sales	-	-	-	-	-	
Administrative & General	(1,360,416)	-	168,766	-	-	
3 Total O&M Expense	25,379,614	-	168,766	-	-	
Depreciation	1,209,606	-	-	-	-	
Amortization	1,207,000					
Taxes Other than Income	(41,073)					
Income Taxes: Federal	7,624,348	138,615	(49,695)	-	-	
	7,024,340	150,015	(47,095)	-	-	
3 : State	(1.255.007)	-	-	-	-	
Deferred Income Taxes	(1,356,097)	-	52,446	-	-	
Investment Tax Credit Adj.	-	-	-	-	-	
Misc. Revenue & Expense	(3,490)	-		-	-	
Total Operating Expenses:	32,812,907	138,615	171,517	-	-	
3						
Net Operating Income:	14,571,479	(138,615)	(171,517)	-	-	
Rate Base:						
2 Electric Plant in Service	63,205,959	69,500,553	-	-	-	
Plant Held for Future Use	-	-	-	-	-	
Misc. Deferred Debits	(5,468,735)	98,976	130,637	-	-	(5,698,3
5 Electric Plant Acq Adj	-	-	-	-	-	
5 Nuclear Fuel	-				-	
7 Prepayments	(1,743,279)					(1,743,2
3 Fuel Stock	(6,914,149)		_		_	(6,914,1
Material & Supplies	(6,926,885)	-	-	-	-	(6,926,8
) Working Capital						
Working Capital Weatherization Loans	28,579,779	-	-	-	-	(2,438,7
	-	-	-	-	-	
Misc. Rate Base	70 732 (01	-	100 607	-	-	(22 721 2
Total Electric Plant:	70,732,691	69,599,529	130,637	-	-	(23,721,3
5 Deductions:						
Accum. Prov. for Depreciation	(29,125,686)	(39,255,599)	-	-	-	
Accum. Prov. for Amortization	(38,827)	-	-	-	-	
Accum. Deferred Income Tax	(13,295,616)	(3,609,058)	(380,671)	-	-	
Unamortized ITC	1,646	-	-	-	-	
Customer Advances for Const.	(481,414)	-	-	(481,414)	-	
Customer Service Deposits	(3,361,134)	-	-	-	-	
Miscellaneous Deductions	(83,643)	-	-	-	-	
3						
Total Deductions:	(46,384,674)	(42,864,657)	(380,671)	(481,414)	-	
5		(100 100 1	((. , , ,		
Total Rate Base:	24,348,018	26,734,872	(250,034)	(481,414)	-	(23,721,3
	- 10 10,010	20,751,072	(200,001)	(101,111)		(20,721,0
) TAX CALCULATION	State Income Tax Rate					
Per Company	Federal Income Tax Rate					
cross check	20,839,730					
Operating Revenue	20,839,730		(168,766)			
	20,039,730	-	(106,700)	-	-	
Other Deductions	-	-	-	-	-	
Interest (AFUDC)		-	-	-	-	
Interest	(177,757)	-	-	-	-	
7 Schedule "M" additions	1,307,442	(28,035)	(294,575)	-	-	
Schedule "M" deductions	541,076	(424,077)	(321,354)	-	-	
)						
) Income Before Tax	21,783,853	396,042	(141,987)	-	-	
State Income Tax	-	-		-	-	
2 Taxable Income	21,783,853	396,042	(141,987)	-	-	
3 Federal Income Tax Before Credits	7,624,349	138,615	(49,695)	-	-	
4 Federal Tax Credit	-					

RESTATING ----> 8.6 8.7 8.8 8.9

		Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Servic Deposits
Operating Revenues:					
General Business Revenues	3,905,479	-	-	-	
Interdepartmental	-	-	-	-	
Special Sales	49,115,714	-	-	-	
Other operating revenues Total Operating Revenues	(5,636,807)		-	-	
Total Operating Revenues	47,384,386	-	-	-	
Operating Expenses:					
Steam Production	2,343,667	-	-	-	
Nuclear Production	-	-	-	-	
Hydro Production	(28,190)	-	-	-	
Other Power Supply	34,773,731	-	-	-	
Transmission	303,885	-	-	-	
Distribution	(371,809)	-	-	-	
Customer Accounting Customer Service & Info	402,258	-	-	-	
Sales	(10,683,513)	-	-	-	
Administrative & General	(1,360,416)	-	-	-	
Total O&M Expense	25,379,614				
Total Odi Expense	23,373,014				
Depreciation	1,209,606	-	(17,991)	-	
Amortization	-	-		-	
Taxes Other than Income	(41,073)	-	-	-	
Income Taxes: Federal	7,624,348	-	-	99,762	(1,4
: State	-	-	-	-	
Deferred Income Taxes	(1,356,097)	-	-	-	
Investment Tax Credit Adj.	-	-	-	-	
Misc. Revenue & Expense Total Operating Expenses:	(3,490) 32,812,907		(17,991)	99,762	4,1
Total Operating Expenses:	52,812,907		(17,991)	99,702	2,1
Net Operating Income:	14,571,479	-	17,991	(99,762)	(2,7
Rate Base: Electric Plant in Service	63,205,959		(360,049)		
Plant Held for Future Use			(500,045)		
Misc. Deferred Debits	(5,468,735)		-	-	
Electric Plant Acq Adj	-	-	-		
Nuclear Fuel	-	-	-		
Prepayments	(1,743,279)	-	-	-	
Fuel Stock	(6,914,149)	-	-	-	
Material & Supplies	(6,926,885)	-	-	-	
Working Capital	28,579,779	-	-	-	
Weatherization Loans	-	-	-	-	
Misc. Rate Base	-	-	-	-	
Total Electric Plant:	70,732,691	-	(360,049)		
Deductions:					
Accum. Prov. for Depreciation	(29,125,686)		-	-	
Accum. Prov. for Amortization	(38,827)	-	-	-	
Accum. Deferred Income Tax	(13,295,616)	-		_	
Unamortized ITC	1,646	-	-	-	
Customer Advances for Const.	(481,414)	-	-	-	
Customer Service Deposits	(3,361,134)	-	-	-	(3,361,1
Miscellaneous Deductions	(83,643)	-	-	(83,643)	
main to tak	····			10A	
Total Deductions:	(46,384,674)	-	-	(83,643)	(3,361,1
Total Rate Base:	24,348,018	-	(360,049)	(83,643)	(3,361,1
TAX CALCULATION	State Income Tax Rate				
Per Company	Federal Income Tax Rate				
cross check	20,839,730				
Operating Revenue	20,839,730	-	17,991	-	(4,1
Other Deductions	-	-	-	-	
Interest (AFUDC)	-	-	-	-	
Teste and the	(177,757)	-	-	-	
Interest	1,307,442	-	-	-	
Schedule "M" additions	541,076	-	17,991	(285,034)	
Schedule "M" additions Schedule "M" deductions	341,070				
Schedule "M" additions Schedule "M" deductions					
Schedule "M" additions Schedule "M" deductions	21,783,853	-	-	285,034	(4,1
Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax	21,783,853	-	-	· · · · ·	
Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax Taxable Income	21,783,853	-	-	285,034	(4,1
Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax	21,783,853			· · · · ·	(4,1 (4,1 (1,4

RESTATING ----> 8.12 8.13 8.10 8.11

		Regulatory Aasset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Suppli Working Capit
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	
2 Interdepartmental	-	-	-	-	
3 Special Sales	49,115,714	-	-	-	
4 Other operating revenues	(5,636,807)	(3,000,000)	-	-	
5 Total Operating Revenues	47,384,386	(3,000,000)	-	-	
6					
7 Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	
9 Nuclear Production	-	-	-	-	
10 Hydro Production	(28,190)	-	(6,984)	-	
11 Other Power Supply	34,773,731		-	-	
2 Transmission	303,885	-	-	-	
3 Distribution	(371,809)	-	-	-	
4 Customer Accounting	402,258	-	-	-	
15 Customer Service & Info	(10,683,513)				
16 Sales	(10,005,515)			_	
17 Administrative & General	(1,360,416)				
18 Total O&M Expense		-	(6,984)	-	
18 Total Ow M Expense	25,379,614	-	(0,984)	-	
10 Democratication	1 200 -0 -		(255 55 1)		
19 Depreciation	1,209,606	-	(357,574)	-	
20 Amortization	-	-	-	-	
21 Taxes Other than Income	(41,073)			-	
22 Income Taxes: Federal	7,624,348	(1,050,000)	127,595	-	
23 : State	-	-	-	-	
24 Deferred Income Taxes	(1,356,097)		-	-	
25 Investment Tax Credit Adj.	-	-	-	-	
26 Misc. Revenue & Expense	(3,490)	-	-	-	
27 Total Operating Expenses:	32,812,907	(1,050,000)	(236,963)	-	
28					
29 Net Operating Income:	14,571,479	(1,950,000)	236,963	-	
30					
31 Rate Base:					
32 Electric Plant in Service	63,205,959			22,392,711	
33 Plant Held for Future Use	00,200,707			22,372,711	
34 Misc. Deferred Debits	(5,468,735)				
	(5,408,755)				
35 Electric Plant Acq Adj	-	-	-	-	
36 Nuclear Fuel	-	-	-	-	
37 Prepayments	(1,743,279)	-	-	-	
38 Fuel Stock	(6,914,149)	-	-	-	
39 Material & Supplies	(6,926,885)	-	-	-	
40 Working Capital	28,579,779	-	-	-	31,018,4
41 Weatherization Loans	-	-	-	-	
42 Misc. Rate Base	-	-	-	-	
43 Total Electric Plant:	70,732,691	-	-	22,392,711	31,018,4
14					
45 Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-		-	
47 Accum. Prov. for Amortization	(38,827)	-	-	-	
48 Accum. Deferred Income Tax	(13,295,616)		-	-	
49 Unamortized ITC	(15,295,010) 1,646		-	-	
50 Customer Advances for Const.		-	-	-	
	(481,414)	-	-	-	
51 Customer Service Deposits	(3,361,134)	-	-	-	
52 Miscellaneous Deductions	(83,643)	-	-	-	
53	/1/ 001 -= 0				
54 Total Deductions:	(46,384,674)	-	-	-	
55					
56 Total Rate Base:	24,348,018	-	-	22,392,711	31,018,4
59					
50 TAX CALCULATION	State Income Tax Rate				
51 Per Company	Federal Income Tax Rate				
52 cross check	20,839,730				
53 Operating Revenue	20,839,730	(3,000,000)	364,558	-	
54 Other Deductions	-	-	-	-	
55 Interest (AFUDC)	-	-	-	-	
56 Interest	(177,757)	-	-	-	
57 Schedule "M" additions	1,307,442	-	-	-	
58 Schedule "M" deductions	541,076	-	_		
59	541,070				
70 Income Before Tax	21,783,853	(3,000,000)	364,558		
	21,785,853	(3,000,000)	304,338		
71 State Income Tax	-	-	-	-	
72 Taxable Income	21,783,853	(3,000,000)	364,558	-	
73 Federal Income Tax Before Credits	7,624,349	(1,050,000)	127,595	-	
74 Federal Tax Credit	-				
75 Federal Income Tax	7,624,348	(1,050,000)	127,595	-	

RESTATING ---->

9.1

			Production Factor
1 Gene	Operating Revenues: ral Business Revenues	3,905,479	-
	lepartmental	-	-
3 Speci 4 Other	al Sales operating revenues	49,115,714 (5,636,807)	-
5	Total Operating Revenues	47,384,386	-
6			
7	Operating Expenses:	2 2 12 577	
	n Production ear Production	2,343,667	-
	o Production	(28,190)	-
11 Other	Power Supply	34,773,731	-
12 Trans	mission	303,885	-
13 Distri	ibution mer Accounting	(371,809) 402,258	-
	mer Accounting mer Service & Info	402,258 (10,683,513)	
16 Sales		(10,005,515)	-
	nistrative & General	(1,360,416)	-
18	Total O&M Expense	25,379,614	-
19 Depro		1,209,606	-
20 Amor		-	-
21 Taxes	s Other than Income ne Taxes: Federal	(41,073) 7,624,348	-
22 Incon	: State	7,024,348	-
20	red Income Taxes	(1,356,097)	-
	tment Tax Credit Adj.	-	-
	Revenue & Expense	(3,490)	-
27 28	Total Operating Expenses:	32,812,907	-
28 29	Net Operating Income:	14,571,479	
30	iter operating incomer	1,0,1,1,0	
31	Rate Base:		
	ric Plant in Service	63,205,959	-
	Held for Future Use Deferred Debits	(5,468,735)	-
	ric Plant Acq Adj	(3,408,733)	-
36 Nucle		-	-
37 Prepa	yments	(1,743,279)	-
38 Fuel		(6,914,149)	-
	rial & Supplies	(6,926,885)	
	ing Capital herization Loans	28,579,779	-
42 Misc.	Rate Base	-	-
43	Total Electric Plant:	70,732,691	-
44			
45 46 A	Deductions:	(20.125.(96)	
	 m. Prov. for Depreciation m. Prov. for Amortization 	(29,125,686) (38,827)	
48 Accu	m. Deferred Income Tax	(13,295,616)	-
49 Unan	nortized ITC	1,646	-
	omer Advances for Const.	(481,414)	-
	mer Service Deposits ellaneous Deductions	(3,361,134) (83,643)	-
53	enaneous Deductions	(83,043)	-
54	Total Deductions:	(46,384,674)	-
55 56	Total Rate Base:	24,348,018	-
59			
	CALCULATION	State Income Tax Rate Federal Income Tax Rate	
61 Per C 62	cross check	20,839,730	
	ating Revenue	20,839,730	-
64 Other	Deductions	-	-
	est (AFUDC)	-	-
66 Intere	st lule "M" additions	(177,757)	-
	tule "M" additions tule "M" deductions	1,307,442 541,076	-
69		541,070	
	ne Before Tax	21,783,853	-
	Income Tax	-	-
	al Income Tax Before Credits	21,783,853	-
	al Income Tax Before Credits	7,624,349	-
	al Income Tax	7,624,348	

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Summary of Pro Forma Adjustments 3.4 Pro Forma ----> 3.1 3.2 3.3 3.5

	rio roma>	5.1	3.2	5.5	5.4	5.5
		Temperature	Revenue	Effective Price	SO2 Emission	REC & REA
1 Operating Revenues:		Normalization	Normalization	Change	Allowance Sales	Revenue
2 General Business Revenues			-	-	-	
3 Interdepartmental	-	-	-	-	-	
4 Special Sales	(47,045,812)			-		
5 Other operating revenues	(317,051)	-	-	-	-	
6 Total Operating Revenues	(47,362,863)	-	-	-	-	
7						
8 Operating Expenses:						
9 Steam Production	5,079,244	-	-	-	-	
0 Nuclear Production	-	-	-	-	-	
1 Hydro Production	104,470	-	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	-	
3 Transmission	3,751,494	-	-	-	-	
4 Distribution	259,056	-	-	-	-	
5 Customer Accounting	140,246				-	
6 Customer Service & Info	21,520	-	-	-	-	
7 Sales		-	-	-	-	
8 Administrative & General	313,214	-	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	-	
9						
0 Depreciation	750,603	-	-	-	-	
1 Amortization	82,362	-	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	-	
3 Income Taxes: Federal	(3,488,183)			-	(681)	
4 : State	-	-	-	-		
5 Deferred Income Taxes	2,341,344	-		-	295,256	
6 Investment Tax Credit Adj.	-	-	-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	(776,049)	
8 Total Operating Expenses:	(47,589,392)	-	-	-	(481,474)	
9 Net Oreneting Income	226 520				401 474	
0 Net Operating Income:	226,529				481,474	
1						
2 Rate Base:						
3 Electric Plant in Service	40,737,064	-	-	-	-	
4 Plant Held for Future Use	(202.552)	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	-	
6 Electric Plant Acq Adj	-	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	-	
8 Prepayments 9 Fuel Stock	-	-	-	-	-	
	-	-	-	-	-	
0 Material & Supplies 1 Working Capital	-	-	-	-	-	
2 Weatherization Loans	-	-	-	-	-	
3 Misc. Rate Base	-	-	-	-	-	
4 Total Electric Plant:	40,534,413		-			
5	40,554,415	-		-		
6 Deductions:						
6 Deductions: 7 Accum. Prov. for Depreciation	(067 560)					
8 Accum. Prov. for Amortization	(967,568)	-	-	-	-	
9 Accum. Prov. for Amortization 9 Accum. Deferred Income Tax	(2,143,045)	-	-	-	152,821	
0 Unamortized ITC	(2,145,045)	-	-	-	132,621	
1 Customer Advances for Const.	-	-	-	-	-	
2 Customer Advances for Const. 2 Customer Service Deposits	-	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	(402,746)	
4	(402,740)	-	-	-	(402,740)	
5 Total Deductions:	(3,513,359)				(249,925)	
6 Total Deductions:	(3,313,339)	-	-	-	(249,925)	
9 Total Rate Base:	37,021,053		-	-	(249,925)	
0 Total Kate base:	51,021,055	-	-	-	(249,923)	
1 TAX CALCULATION	State Income Tax Rate					
2 Per Company	Federal Income Tax Rate			0		
3	(957,629)			0		
4 Operating Revenue	(920,310)			-	776,049	
5 Other Deductions	(20,510)			-		
6 Interest (AFUDC)	_	_	_	_	_	
7 Interest	970,735	-	-	-	_	
8 Schedule "M" additions	549,094			-	58	
9 Schedule "M" deductions	6,718,479	_	_	_	778,052	
0	0,110,117					
1 Income Before Tax	(8,060,430)	-	-	-	(1,945)	
2 State Income Tax	(0,000,150)	_	_	_	(1,715)	
3 Taxable Income	(8,060,430)	-	-	-	(1,945)	
4 Federal Income Tax Before Credits	(2,821,150)	-	-	-	(681)	
					(0.01)	
5 Federal Tax Credit	(667,033)					

Pro Forma ----> 3.6 3.7 3.9 3.8

1	Operating Revenues:		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
	General Business Revenues			-	-	-
	Interdepartmental	-	-	-	-	-
	Special Sales	(47,045,812)	-	-	-	-
	Other operating revenues	(317,051)	449,017	41,326	-	37,319
6	Total Operating Revenues	(47,362,863)	449,017	41,326	-	
7						
8						
	Steam Production	5,079,244	-	-	-	-
	Nuclear Production Hydro Production	104,470	-	-	-	-
	Other Power Supply	(55,361,467)				
	Transmission	3,751,494		_	-	-
	Distribution	259,056		-	-	-
15	Customer Accounting	140,246	-	-	-	-
16	Customer Service & Info	21,520	-	-	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	313,214	-	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-	-
19		750 (02				
	Depreciation Amortization	750,603 82,362	-	-	-	-
	Taxes Other than Income	(807,244)	-	-	-	-
	Income Taxes: Federal	(3,488,183)	157,156	- 14.464	-	-
23		(3,103,103)	- 157,150	- 14,404	-	
	Deferred Income Taxes	2,341,344		-	-	-
	Investment Tax Credit Adj.			-	-	-
	Misc. Revenue & Expense	(776,049)	-	-	-	-
28		(47,589,392)	157,156	14,464	-	-
29						
30	Net Operating Income:	226,529	291,861	26,862	-	-
31						
32						
	Electric Plant in Service	40,737,064	-	-	-	-
	Plant Held for Future Use	(202 (52)	-	-	-	-
	Misc. Deferred Debits	(202,652)	-	-	-	-
	Electric Plant Acq Adj Nuclear Fuel	-	-	-	-	-
	Prepayments					
	Fuel Stock	_		_	-	-
	Material & Supplies	-	-	-	-	-
	Working Capital	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-
	Misc. Rate Base	-	-	-	-	-
44		40,534,413	-	-	-	-
45						
46						
	Accum. Prov. for Depreciation	(967,568)	-	-	-	-
	Accum. Prov. for Amortization Accum. Deferred Income Tax	(2 142 045)	-	-	-	-
	Unamortized ITC	(2,143,045)	-	-	-	-
	Customer Advances for Const.					
	Customer Service Deposits		-		-	-
	Miscellaneous Deductions	(402,746)	-		-	-
54		(- , - , - , - , - , - , - , - , - , -				
55	Total Deductions:	(3,513,359)	-	-	-	-
56						
59		37,021,053	-	-	-	-
60						
	TAX CALCULATION	State Income Tax Rate				
	Per Company	Federal Income Tax Rate				
63	Orantina Branna	(957,629)	440.017	41.225		
	Operating Revenue Other Deductions	(920,310)	449,017	41,326	-	-
	Interest (AFUDC)	-	-	-	-	-
	Interest (APODC)	970,735	-	-	-	-
	Schedule "M" additions	549,094	-	-	-	-
	Schedule "M" deductions	6,718,479	-		-	-
70						
71	Income Before Tax	(8,060,430)	449,017	41,326	-	-
	State Income Tax	-	-	-	-	-
	Taxable Income	(8,060,430)	449,017	41,326	-	-
	Federal Income Tax Before Credits	(2,821,150)	157,156	14,464	-	-
75	Federal Tax Credit	(667,033) (3,488,183)				
	Federal Income Tax		157,156	14,464	-	

ımary of Pro Forma Adjustments	Pro Forma>	4.1 Miscellaneous General Expense	4.2 Gen Wage Increase	4.3 Gen Wage Increase	4.4 Irrigation Load
		Adj.	Restating.	Pro Forma	Control Program
Operating Revenues: 2 General Business Revenues					
Interdepartmental			-		
Special Sales	(47,045,812)	-	-	-	
Other operating revenues	(317,051)	-	-	-	
Total Operating Revenues	(47,362,863)	-	-	-	
B Operating Expenses: D Steam Production	5 070 244			225 979	
Nuclear Production	5,079,244	-	-	225,878	
Hydro Production	104,470		-	104,470	
Other Power Supply	(55,361,467)	-	-	126,049	
3 Transmission	3,751,494	-	-	65,116	
Distribution	259,056	-	-	259,056	
Customer Accounting	140,246	-	-	140,246	
o Customer Service & Info	21,520	-	-	21,520	
Sales	-	-	-	-	
Administrative & General	313,214	-		291,478	
Total O&M Expense	(45,692,224)	-	-	1,233,813	
Depreciation	750,603	-	-		
Amortization	82,362	-	-	-	
Taxes Other than Income	(807,244)	-	-	-	
Income Taxes: Federal	(3,488,183)	-	-	(431,834)	
: State	-	-	-	-	
Deferred Income Taxes	2,341,344	-	-	-	
5 Investment Tax Credit Adj.	-	-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-	
Total Operating Expenses:	(47,589,392)	-	-	801,979	
Net Operating Income:	226,529			(801,979)	
The operating meaner.	220,027	_	_	(001,777)	
Rate Base:					
Electric Plant in Service	40,737,064	-			
Plant Held for Future Use		-	-		
Misc. Deferred Debits	(202,652)	-	-	-	
Electric Plant Acq Adj	-	-	-	-	
Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
Fuel Stock	-	-	-	-	
Material & Supplies	-	-	-	-	
Working Capital Weatherization Loans	-	-	-	-	
Misc. Rate Base	-	-	-	-	
Total Electric Plant:	40,534,413				
Town Electric T mint.	10,001,110				
Deductions:					
Accum. Prov. for Depreciation	(967,568)	-	-	-	
Accum. Prov. for Amortization	-	-	-	-	
Accum. Deferred Income Tax	(2,143,045)	-	-	-	
Unamortized ITC	-	-	-	-	
Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
Miscellaneous Deductions	(402,746)	-	-	-	
Total Deductions:	(3,513,359)	-			
i Total Deductions:	(3,313,339)	-	-	-	
Total Rate Base:	37,021,053	-	-	-	
)					
TAX CALCULATION	State Income Tax Rate				
Per Company	Federal Income Tax Rate				
Operating Revenue	(957,629)			(1 000 010)	
Operating Revenue Other Deductions	(920,310)	-	-	(1,233,813)	
5 Interest (AFUDC)	-	-	-	-	
Interest (AFUDC)	970,735	-	-	-	
Schedule "M" additions	549,094		-		
Schedule "M" deductions	6,718,479	_	-	-	
)	0,710,777				
Income Before Tax	(8,060,430)	-	-	(1,233,813)	
2 State Income Tax		-		-	
Taxable Income	(8,060,430)	-	-	(1,233,813)	
Federal Income Tax Before Credits	(2,821,150)	-	-	(431,834)	
Federal Tax Credit	(667,033)				
Federal Income Tax	(3,488,183)	-		(431,834)	

4.5 4.6 4.7 4.8 4.9 Pro Forma ---->

1 Operating Revenues: 2 General Business Revenues		Remove Non- Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships
		Recurring Entries	Aujustitient			
					riaverasing	Subscription
	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	
4 Special Sales	(47,045,812)		-	-	-	
5 Other operating revenues	(317,051)		_	_	_	
6 Total Operating Revenues	(47,362,863)	-	-		-	
7	(47,562,665)	-	-			
8 Operating Expenses:						
9 Steam Production	5,079,244					
0 Nuclear Production	5,079,244	-		-	-	
	104.470	-		-	-	
1 Hydro Production	104,470	-		-	-	
2 Other Power Supply	(55,361,467)			-	-	
3 Transmission	3,751,494	-		-	-	
4 Distribution	259,056	-		-	-	
5 Customer Accounting	140,246	-		-	-	
6 Customer Service & Info	21,520	-		-	-	
7 Sales				-	-	
8 Administrative & General	313,214			21,736		
Total O&M Expense	(45,692,224)			21,736		
	(43,092,224)	-	-	21,750	-	
9 0 Democristica	350 -00					
0 Depreciation	750,603	-	-	-	-	
1 Amortization	82,362	-	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	-	
3 Income Taxes: Federal	(3,488,183)	-	-	(7,607)	-	
4 : State	-	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	-	
6 Investment Tax Credit Adj.		-	-	-	-	
7 Misc. Revenue & Expense	(776,049)			-	-	
8 Total Operating Expenses:	(47,589,392)	-	-	14,129	-	
9	(11,003,032)			11,122		
0 Net Operating Income:	226,529		-	(14,129)		
	220,327	-	-	(14,12))		
1						
2 Rate Base:						
3 Electric Plant in Service	40,737,064	-	-	-	-	
4 Plant Held for Future Use	-	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	-	
6 Electric Plant Acq Adj	-	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	-	
8 Prepayments					-	
9 Fuel Stock					-	
0 Material & Supplies	-	-	-	-	-	
1 Working Capital	-	-	-	-	-	
2 Weatherization Loans	-	-	-	-	-	
3 Misc. Rate Base	-		-	-		
4 Total Electric Plant:	40,534,413	-	-	-	-	
5						
6 Deductions:						
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	-	-	-	-	
0 Unamortized ITC	(2,115,045)	-	-	-	_	
1 Customer Advances for Const.	-	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	-	
	(402.210)	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	-	
4						
5 Total Deductions:	(3,513,359)	-	-	-	-	
6						
9 Total Rate Base:	37,021,053	-	-	-	-	
0						
1 TAX CALCULATION	State Income Tax Rate					
2 Per Company	Federal Income Tax Rate					
3	(957,629)					
4 Operating Revenue	(920,310)	-	-	(21,736)	-	
5 Other Deductions	(-	-		-	
6 Interest (AFUDC)	-	-	-	-	_	
	-	-	-	-	-	
7 Interest	970,735	-	-	-	-	
8 Schedule "M" additions	549,094	-	-		-	
9 Schedule "M" deductions	6,718,479	-	-		-	
0						
1 Income Before Tax	(8,060,430)	-	-	(21,736)	-	
	-	-	-	-	-	
2 State Income Tax						
	(8,060.430)	-	-	(21.736)	-	
State Income Tax Taxable Income Federal Income Tax Before Credits	(8,060,430)	-	-	(21,736)		
	(8,060,430) (2,821,150) (667,033)	-	-	(21,736) (7,607)	-	

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Pro Forma Adjustments

nmary of Pro Forma Adjustments	Pro Forma>	4.10	4.11	4.12	4.13
		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insig Escalation
1 Operating Revenues:		Expense	Empense	rigeney rees	Loculation
2 General Business Revenues	-	-	-	-	
3 Interdepartmental	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues	(317,051)	-	-	-	
6 Total Operating Revenues	(47,362,863)	-	-	-	
7					
8 Operating Expenses:					
9 Steam Production	5,079,244	-	-	-	
0 Nuclear Production	-	-	-	-	
1 Hydro Production	104,470	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	
3 Transmission	3,751,494	-	-	-	
4 Distribution	259,056	-	-	-	
5 Customer Accounting	140,246		-	-	
6 Customer Service & Info	21,520	-	-	-	
7 Sales			-	-	
8 Administrative & General	313,214	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	
9					
0 Depreciation	750,603	-	-	-	
1 Amortization	82,362	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	
3 Income Taxes: Federal	(3,488,183)	-	-	-	
4 : State	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	
6 Investment Tax Credit Adj.	-	-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	
8 Total Operating Expenses:	(47,589,392)	-	-	-	
9					
Net Operating Income:	226,529	-	-	-	
1					
2 Rate Base:					
3 Electric Plant in Service	40,737,064	-	-	-	
4 Plant Held for Future Use		-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	
5 Electric Plant Acq Adj	(202,032)	-		-	
7 Nuclear Fuel	-	-	-	-	
8 Prepayments		-		-	
9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-		-	
1 Working Capital	-	-	-	-	
	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
Misc. Rate Base	40 524 412	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	
5					
6 Deductions:	··· ·=				
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	-	-	-	
) Unamortized ITC	-	-	-	-	
1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	
4					
5 Total Deductions:	(3,513,359)	-	-	-	
5					
Total Rate Base:	37,021,053	-	-	-	
0	, ,				
	State Income Tax Rate				
	Federal Income Tax Rate				
3	(957,629)				
4 Operating Revenue	(920,310)	-	-	-	
5 Other Deductions	(.=.,	-	-	-	
6 Interest (AFUDC)	-	-		-	
7 Interest	970,735	-		-	
8 Schedule "M" additions	549,094	-	-	-	
9 Schedule "M" deductions	6,718,479		-	-	
	0,/18,4/9	-	-	-	
0 1. Jacomo Boforo Tox	(0.070.420)				
1 Income Before Tax	(8,060,430)	-	-	-	
2 State Income Tax	-	-	-	-	
3 Taxable Income	(8,060,430)	-	-	-	
4 Federal Income Tax Before Credits	(2,821,150)	-	-	-	
5 Federal Tax Credit	(667,033)				
Federal Income Tax	(3,488,183)	-	-	-	

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Pro Forma Adjustments 5.1.1 Pro Forma ----> 5.1 5.2 5.3

	Pro Forma>	5.1	5.1.1	5.2	5.3
		Net Power Costs	Net Power Costs	James River	Removal o
1 Orandina Branna		Restating	Pro Forma	Royalty Offset	Colstrip #
1 Operating Revenues: 2 General Business Revenues					
3 Interdepartmental		-		-	
4 Special Sales	(47,045,812)	-	(47,209,017)		
5 Other operating revenues	(317,051)	-		679,898	
6 Total Operating Revenues	(47,362,863)	-	(47,209,017)	679,898	
7 8 Operating Expenses:					
9 Steam Production	5,079,244		4,462,529	-	
0 Nuclear Production		-	-	-	
1 Hydro Production	104,470	-	-	-	
2 Other Power Supply	(55,361,467)	-	(56,069,655)	-	
3 Transmission	3,751,494	-	3,489,790	-	
4 Distribution	259,056	-	-	-	
5 Customer Accounting 6 Customer Service & Info	140,246 21,520	-	-	-	
7 Sales	21,320	-	-	-	
8 Administrative & General	313,214	_	_	_	
Total O&M Expense	(45,692,224)	-	(48,117,337)	-	
9					
0 Depreciation	750,603	-	-	-	
1 Amortization	82,362	-	-	-	
2 Taxes Other than Income	(807,244)	-	-		
3 Income Taxes: Federal	(3,488,183)	-	317,912	237,964	
4 : State 5 Deferred Income Taxes	2,341,344	-	-	-	
6 Investment Tax Credit Adj.	2,341,344	-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	
8 Total Operating Expenses:	(47,589,392)	-	(47,799,425)	237,964	
9					
0 Net Operating Income:	226,529	-	590,409	441,934	
1					
2 Rate Base:	10 222 0 44				
3 Electric Plant in Service 4 Plant Held for Future Use	40,737,064	-	-	-	
5 Misc. Deferred Debits	(202,652)			_	
6 Electric Plant Acq Adj	(202,002)	-	-	-	
7 Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-	-	-	
1 Working Capital 2 Weatherization Loans	-	-	-	-	
3 Misc. Rate Base					
4 Total Electric Plant:	40,534,413	-	-	-	
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	-	-	-	
0 Unamortized ITC 1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	
4	(
5 Total Deductions:	(3,513,359)	-	-	-	
6					
Total Rate Base:	37,021,053	-	-	-	
0 1 TAX CALCULATION S	State Income Tax Rate				
I IAA CALCULATION S	naw meome rax kate				
2 Per Company F	Federal Income Tax Rate				
	Federal Income Tax Rate (957,629)				
3	Federal Income Tax Rate (957,629) (920,310)		908,321	679,898	
3 4 Operating Revenue 5 Other Deductions	(957,629)	-	908,321	679,898	
 Operating Revenue Other Deductions Interest (AFUDC) 	(957,629) (920,310)	-	908,321	679,898 - -	
3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest	(957,629) (920,310) - - 970,735	- - -	908,321	679,898 - - -	
3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest 8 Schedule "M" additions	(957,629) (920,310) - - 970,735 549,094	-	908,321 - - -	679,898 - - - -	
3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest 8 Schedule "M" additions 9 Schedule "M" deductions	(957,629) (920,310) - - 970,735	-	908,321 - - - -	679,898 - - - - -	
3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest 8 Schedule "M" additions 9 Schedule "M" deductions 0	(957,629) (920,310) 970,735 549,094 6,718,479		- - - -	-	
3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest 8 Schedule "M" additions 9 Schedule "M" deductions 0 1 Income Before Tax	(957,629) (920,310) - - 970,735 549,094		908,321 - - - 908,321	679,898 - - - - - 679,898	
3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest 8 Schedule "M" additions 9 Schedule "M" deductions 0 1 Income Before Tax 2 State Income Tax	(957,629) (920,310) - - - - - - - - - - - - - - - - - - -		908,321	- - - - 679,898 -	
3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest 8 Schedule "M" additions 9 Schedule "M" deductions 0 1 Income Before Tax 2 State Income Tax _ Taxable Income	(957,629) (920,310) 970,735 549,094 6,718,479		- - - -	-	
2 Per Company F 3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest 8 Schedule "M" additions 9 Schedule "M" deductions 0 1 Income Before Tax 2 State Income Tax 3 Taxable Income 4 Federal Income Tax Before Credits 5 Federal Tax Credit Federal Tax Credit Federal Tax Credit	(957,629) (920,310) 970,735 549,094 6,718,479 (8,060,430)		- - - 908,321 - 908,321	- - - - 679,898 - 679,898	

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem 5

nmary of Pro Forma Adjustments	Pro Forma>	6.1 Hydro	6.2 Deprec. & Amort. Reserve to Dec	6.3 Proposed Depreciation Rates	6.4 Vehicle Depreicatio
		Decommissioning	2013 Balance	- Expense	Study
1 Operating Revenues:					-
2 General Business Revenues	-	-	-	-	
3 Interdepartmental	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues	(317,051)	-	-	-	
6 Total Operating Revenues	(47,362,863)	-	-	-	
7 8 Operating Expenses:					
9 Steam Production	5,079,244				
0 Nuclear Production	5,079,244	-	-	-	
1 Hydro Production	104,470	-	-	-	
	(55,361,467)	-	-	-	
2 Other Power Supply 3 Transmission	3,751,494	-	-	-	
4 Distribution	259,056	-	-	-	
5 Customer Accounting	140,246	-	-	-	
6 Customer Service & Info	21,520	-	-	-	
7 Sales	21,520	-	-	-	
8 Administrative & General	313,214				
Total O&M Expense	(45,692,224)	-	-		
9	(10,0)-1, ()				
0 Depreciation	750,603		-	-	
1 Amortization	82,362	-		-	
2 Taxes Other than Income	(807,244)	-		-	
3 Income Taxes: Federal	(3,488,183)	(44,842)		-	
4 : State	(4,100,100)	(,	-		
5 Deferred Income Taxes	2,341,344	48,623		-	
6 Investment Tax Credit Adj.	_,,				
7 Misc. Revenue & Expense	(776,049)		-	-	
8 Total Operating Expenses:	(47,589,392)	3,781	-	-	
9					
0 Net Operating Income:	226,529	(3,781)	-	-	
1					
2 Rate Base:					
3 Electric Plant in Service	40,737,064	-	-	-	
4 Plant Held for Future Use	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	
6 Electric Plant Acq Adj	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-	-	-	
1 Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
3 Misc. Rate Base	-	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	(967,568)	(196,210)	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	(16,555)		-	
0 Unamortized ITC	-			-	
1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	
4 Total Datastiana	(a cta c.c.)	(010.5.5)			
5 Total Deductions:	(3,513,359)	(212,765)	-	-	
5 Total Rate Base:	37,021,053	(212,765)	-	-	
) 1 TAX CALCULATION	State Income Tex Date				
1 TAX CALCULATION	State Income Tax Rate				
2 Per Company	Federal Income Tax Rate				
3 4. Operating Revenue	(957,629)				
4 Operating Revenue 5 Other Deductions	(920,310)	-	-	-	
5 Other Deductions 6 Interast (AEUDC)	-	-	-	-	
6 Interest (AFUDC) 7 Interest	-	-	-	-	
	970,735	-	-	-	
8 Schedule "M" additions	549,094	-	-	-	
9 Schedule "M" deductions	6,718,479	128,121		-	
0 1 January Bafara Tara	0.000 (20)	(100.121)			
1 Income Before Tax	(8,060,430)	(128,121)	-	-	
2 State Income Tax	-	-	-	-	
3 Taxable Income	(8,060,430)	(128,121)	-	-	
4 Federal Income Tax Before Credits	(2,821,150)	(44,842)		-	
5 Federal Tax Credit	(667,033)				
Federal Income Tax	(3,488,183)	(44,842)			

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PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem

nmary of Pro Forma Adjustments	Pro Forma>	7.1	7.2	7.3 Renewable	7.4
		Interest True-up	Property Tax Expense	Energy Tax Credit	Power Tax ADI Balance
1 Operating Revenues:		Interest True-up	Expense	crean	Balance
2 General Business Revenues	-	-	-	-	
3 Interdepartmental	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues 6 Total Operating Revenues	(317,051) (47,362,863)			-	
7	(47,502,805)	-	-	-	
8 Operating Expenses:					
9 Steam Production	5,079,244	-	-	-	
0 Nuclear Production	-	-	-	-	
1 Hydro Production	104,470	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	
3 Transmission 4 Distribution	3,751,494	-	-	-	
5 Customer Accounting	259,056 140,246	-	-	-	
6 Customer Service & Info	21,520	-	-		
7 Sales		-	-	-	
8 Administrative & General	313,214	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	
9					
0 Depreciation	750,603	-	-	-	
1 Amortization	82,362	-		-	
2 Taxes Other than Income 3 Income Taxes: Federal	(807,244) (3,488,183)	(339,757)	-	- (661,917)	
4 : State	(5,468,185)	(339,131)		(001,917)	
5 Deferred Income Taxes	2,341,344	-	-	-	
6 Investment Tax Credit Adj.		-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	
8 Total Operating Expenses:	(47,589,392)	(339,757)	-	(661,917)	
9	224 520	220 252		661.017	
0 Net Operating Income:	226,529	339,757	-	661,917	
2 Rate Base:					
3 Electric Plant in Service	40,737,064	-	-	-	
4 Plant Held for Future Use	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	
6 Electric Plant Acq Adj	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
9 Fuel Stock 0 Motorial & Sumplian	-	-	-	-	
0 Material & Supplies 1 Working Capital	-	-	-	-	
2 Weatherization Loans		-	-		
3 Misc. Rate Base	-	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	
9 Accum. Deferred Income Tax 0 Unamortized ITC	(2,143,045)	-	-	-	
1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits		-	-		
3 Miscellaneous Deductions	(402,746)	-	-	-	
4					
5 Total Deductions:	(3,513,359)	-	-	-	
6					
9 Total Rate Base:	37,021,053	-	-	-	
	0 X				
1 TAX CALCULATION	State Income Tax Rate Federal Income Tax Rate				
2 Per Company 3	(957,629)				
4 Operating Revenue	(920,310)	-	-	-	
5 Other Deductions	(520,510)	-	-	-	
6 Interest (AFUDC)	-	-	-	-	
7 Interest	970,735	970,735	-	-	
8 Schedule "M" additions	549,094	-	-	-	
9 Schedule "M" deductions	6,718,479	-	-	-	
0					
1 Income Before Tax	(8,060,430)	(970,735)	-	-	
			-	-	
2 State Income Tax		(070 725)			
2 State Income Tax 3 Taxable Income	(8,060,430)	(970,735)	-	-	
2 State Income Tax	(8,060,430) (2,821,150) (667,033)	(970,735) (339,757)	-	- (661,917)	

mary of Pro Forma Adjustments	Pro Forma>	7.5	7.6	7.7	7.8
		WA Low Income	WA	Remove Deferred State Tax &	WA Public Utility Ta
		Tax Credit	Flow-through	Expense Balance	Adjustment
Operating Revenues: General Business Revenues					
Interdepartmental		-	-	-	
Special Sales	(47,045,812)	-	-	-	
Other operating revenues	(317,051)	-	-	-	
Total Operating Revenues	(47,362,863)	-	-	-	
Operating Expenses:					
Steam Production	5,079,244	-	-	-	
Nuclear Production		-	-	-	
Hydro Production	104,470	-	-	-	
Other Power Supply Transmission	(55,361,467) 3,751,494	-	-	-	
Distribution	259,056	_	-	_	
Customer Accounting	140,246	-	-	-	
Customer Service & Info	21,520	-	-	-	
Sales	-	-	-	-	
Administrative & General Total O&M Expanse	313,214 (45,692,224)	-	-	-	
Total O&M Expense	(43,092,224)	-	-	-	
Depreciation	750,603	-	-	-	
Amortization	82,362	-	-	-	
Taxes Other than Income	(807,244)	-	-	-	(807,24
Income Taxes: Federal	(3,488,183)	-	-		282,53
: State Deferred Income Taxes	2,341,344	-	-	-	
Investment Tax Credit Adj.	- 2,541,544	-	-		
Misc. Revenue & Expense	(776,049)	-	-	-	
Total Operating Expenses:	(47,589,392)	-	-	-	(524,70
N-4 O	227 520				524.70
Net Operating Income:	226,529	-	-		524,70
Rate Base:					
Electric Plant in Service	40,737,064	-	-	-	
Plant Held for Future Use	-	-	-	-	
Misc. Deferred Debits	(202,652)	-	-	-	
Electric Plant Acq Adj Nuclear Fuel		-	-		
Prepayments	_	_	-	_	
Fuel Stock	-	-	-	-	
Material & Supplies	-	-	-	-	
Working Capital	-	-	-	-	
Weatherization Loans Misc. Rate Base	-	-	-	-	
Total Electric Plant:	40,534,413				
Total Electric Flant.	+0,554,415	_			
Deductions:					
Accum. Prov. for Depreciation	(967,568)	-	-	-	
Accum. Prov. for Amortization	-	-	-	-	
Accum. Deferred Income Tax Unamortized ITC	(2,143,045)	-	-	-	
Customer Advances for Const.	-	-	-	-	
Customer Service Deposits	-	-	-		
Miscellaneous Deductions	(402,746)	-	-	-	
	(A F1A AT0)				
Total Deductions:	(3,513,359)	-	-	-	
Total Rate Base:	37,021,053	-	-	-	
TAX ON OUR ATTOXY	0				
TAX CALCULATION Per Company	State Income Tax Rate Federal Income Tax Rate				
r a company	(957,629)				
Operating Revenue	(920,310)	-	-	-	807,24
Other Deductions	-	-	-	-	
Interest (AFUDC)	-	-	-	-	
Interest Schedule "M" additions	970,735	-	-	-	
Schedule "M" additions Schedule "M" deductions	549,094 6,718,479	-	-	-	
Senerate in deductions	0,/10,479	-	-	-	
Income Before Tax	(8,060,430)	-	-	-	807,24
State Income Tax		-	-	-	
Taxable Income	(8,060,430)	-	-	-	807,24
Federal Income Tax Before Credits	(2,821,150)	-	-	-	282,53
Federal Tax Credit	(667,033)				

nmary of Pro Forma Adjustments	Pro Forma>	8.1	8.2	8.3	8.4	8.5
		JimBridger Mine	Environmental	Customer Advances for	Major Plant	Miscellaneou
Operating Revenues:		Rate Base	Remediation	Construction	Additions	Rate Base
2 General Business Revenues	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	-	
Other operating revenues	(317,051)	-	-	-	-	
5 Total Operating Revenues	(47,362,863)	-	-	-	-	
7 3 Operating Expenses:						
Steam Production	5,079,244		_			
) Nuclear Production		-	_	-	_	
Hydro Production	104,470	-	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	-	
3 Transmission	3,751,494	-	-	-	-	
1 Distribution	259,056	-	-	-	-	
5 Customer Accounting	140,246	-	-	-	-	
5 Customer Service & Info	21,520	-	-	-	-	
7 Sales	-	-	-	-	-	
Administrative & General	313,214	-			-	
Total O&M Expense	(45,692,224)	-	-	-	-	
) Depreciation	750.603	-	-	-	744.845	
Amortization	82,362			-		
2 Taxes Other than Income	(807,244)	-	-	-	-	
Income Taxes: Federal	(3,488,183)	-	-	-	(2,031,908)	
4 : State	-	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	1,920,551	
5 Investment Tax Credit Adj.	-	-	-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-	-	
3 Total Operating Expenses:	(47,589,392)	-	-	-	633,489	
) Net Operating Income:	226,529				(633,489)	
Net Operating monite:	220,329	-	-	-	(033,489)	
2 Rate Base:						
B Electric Plant in Service	40,737,064		-	-	40,424,582	
Plant Held for Future Use		-	_	-		
5 Misc. Deferred Debits	(202,652)	-	-	-	-	
5 Electric Plant Acq Adj	-	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	-	
3 Prepayments	-	-	-	-	-	
9 Fuel Stock	-	-	-	-	-	
) Material & Supplies	-	-	-	-	-	
Working Capital	-	-	-	-	-	
2 Weatherization Loans	-	-	-	-	-	
Misc. Rate Base Total Electric Plant:	40,534,413			-	40,424,582	
	40,554,415	-	-	-	40,424,382	
5 Deductions:						
Accum. Prov. for Depreciation	(967,568)	-	-	-	(765,441)	
Accum. Prov. for Amortization	-	-	-	-	-	
Accum. Deferred Income Tax	(2,143,045)	-	-	-	(2,559,876)	
) Unamortized ITC	-	-	-	-	-	
Customer Advances for Const.	-	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	-	
Total Deductions:	(3,513,359)	-			(3,325,317)	
5 Total Deductions:	(3,313,339)	-	-	-	(3,323,317)	
Total Rate Base:	37,021,053	-	-	-	37,099,266	
TAX CALCULATION	State Income Tax Rate					
2 Per Company	Federal Income Tax Rate					
3	(957,629)					
4 Operating Revenue	(920,310)	-	-	-	(744,845)	
5 Other Deductions	-	-	-	-	-	
5 Interest (AFUDC)	-	-	-	-	-	
7 Interest	970,735	-	-	-	-	
3 Schedule "M" additions	549,094	-	-	-	744,845	
Schedule "M" deductions	6,718,479	-	-	-	5,805,451	
) L Jacomo Defens Terr	(0.020.120)				(F 005 451)	
I Income Before Tax 2 State Income Tax	(8,060,430)	-	-	-	(5,805,451)	
	-	-	-	-	-	
	10 020 420				(5 805 451)	
3 Taxable Income	(8,060,430)		-	-	(5,805,451)	
	(8,060,430) (2,821,150) (667,033)	-	-	-	(5,805,451) (2,031,908)	

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Pro Forma Adjustments Pro Forma ----> 8.6 8.7 8.8 8.9

	Pro Forma>	8.6	8.7	8.8	8.9
		Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Servi Deposits
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	
3 Interdepartmental	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues	(317,051)		-	-	
6 Total Operating Revenues	(47,362,863)	-	-	-	
7					
8 Operating Expenses:					
9 Steam Production	5,079,244	-	-	-	
0 Nuclear Production	-	-	-	-	
1 Hydro Production	104,470		-	-	
2 Other Power Supply	(55,361,467)	-	-	-	
3 Transmission	3,751,494	-	-	-	
4 Distribution	259,056	-	-	-	
5 Customer Accounting	140,246	-	-	-	
6 Customer Service & Info	21,520	-	-	-	
7 Sales		-	-	-	
8 Administrative & General	313,214	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	
9					
0 Depreciation	750,603	-	-	-	
1 Amortization	82,362	82,362	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	
3 Income Taxes: Federal	(3,488,183)	(86,068)	-	-	
4 : State	-	-	-	-	
5 Deferred Income Taxes	2,341,344	62,067	-	-	
6 Investment Tax Credit Adj.	-	-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	
8 Total Operating Expenses:	(47,589,392)	58,361	-	-	
9					
0 Net Operating Income:	226,529	(58,361)	-	-	
1					
2 Rate Base:					
3 Electric Plant in Service	40,737,064	-	-	-	
4 Plant Held for Future Use	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	(202,652)	-	-	
6 Electric Plant Acq Adj	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-	-	-	
1 Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
3 Misc. Rate Base	-		-	-	
4 Total Electric Plant:	40,534,413	(202,652)	-	-	
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	300,352	-	-	
0 Unamortized ITC	-	-	-	-	
1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	
4					
5 Total Deductions:	(3,513,359)	300,352	-		
6					
9 Total Rate Base:	37,021,053	97,700	-	-	
0					
1 TAX CALCULATION	State Income Tax Rate				
2 Per Company	Federal Income Tax Rate				
3	(957,629)				
4 Operating Revenue	(920,310)	(82,362)	-	-	
5 Other Deductions	-	-	-	-	
6 Interest (AFUDC)	-	-	-	-	
7 Interest	970,735	-	-	-	
8 Schedule "M" additions	549,094	(201,567)	-	-	
9 Schedule "M" deductions	6,718,479	(38,022)	-	-	
0	0,110,117	(30,022)			
1 Income Before Tax	(8,060,430)	(245,907)			
2 State Income Tax	(0,000,+50)	(213,507)	_	-	
3 Taxable Income	(8,060,430)	(245,907)			
4 Federal Income Tax Before Credits	(2,821,150)	(86,068)			
5 Federal Tax Credit		(00,008)	-	-	
	(667,033) (3,488,183)	(86,068)			
Federal Income Tax			-	-	

mary of Pro Forma Adjustments	Pro Forma>	8.10	8.11	8.12	8.13
		Regulatory Aasset	Miscellaneous Asset Sales and	Adjust June 2012 AMA Plant Balances to June	Investor Supplie
Oracita Providence		Amortization	Removals	2012 Balance	Working Capita
Operating Revenues: General Business Revenues					
Interdepartmental	-	-	-	-	
Special Sales	(47,045,812)	-	-	-	
Other operating revenues	(317,051)	(1,530,186)	-		
Total Operating Revenues	(47,362,863)	(1,530,186)	-	-	
Operating Expenses:					
Steam Production	5,079,244	-	-	-	
Nuclear Production	-	-	-	-	
Hydro Production	104,470	-	-	-	
Other Power Supply Transmission	(55,361,467) 3,751,494	-	-	-	
Distribution	259,056	-	-		
Customer Accounting	140,246	-			
Customer Service & Info	21,520	-	-		
Sales	-	-	-	-	
Administrative & General	313,214	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	
Dennesistien	750 (02				
Depreciation Amortization	750,603 82,362	-	-		
Taxes Other than Income	(807,244)	-	-	-	
Income Taxes: Federal	(3,488,183)	(535,565)	-	-	
: State	-	-	-	-	
Deferred Income Taxes	2,341,344	-	-	-	
Investment Tax Credit Adj.	-	-	-	-	
Misc. Revenue & Expense	(776,049) (47,589,392)	(525 565)			
Total Operating Expenses:	(47,309,392)	(535,565)	-	-	
Net Operating Income:	226,529	(994,621)	-	-	
Rate Base:					
Electric Plant in Service	40,737,064	-	-	-	
Plant Held for Future Use	(000,050)	-	-	-	
Misc. Deferred Debits Electric Plant Acq Adj	(202,652)	-	-	-	
Nuclear Fuel	-	-	-	-	
Prepayments	-	-	-	-	
Fuel Stock	-	-	-	-	
Material & Supplies	-	-	-	-	
Working Capital	-	-	-	-	
Weatherization Loans	-	-	-	-	
Misc. Rate Base Total Electric Plant:	40,534,413	-	-	-	
Total Electric Flait.	+0,004,410				
Deductions:					
Accum. Prov. for Depreciation	(967,568)	-	-	-	
Accum. Prov. for Amortization	-	-	-	-	
Accum. Deferred Income Tax	(2,143,045)		-	-	
Unamortized ITC Customer Advances for Const.	-	-	-	-	
Customer Advances for Const. Customer Service Deposits	-	-	-	-	
Miscellaneous Deductions	(402,746)				
	(, ,				
Total Deductions:	(3,513,359)	-	-	-	
T () D ()	an 644 673				
Total Rate Base:	37,021,053	-	-	-	
TAX CALCULATION	State Income Tax Rate				
Per Company	Federal Income Tax Rate				
	(957,629)				
Operating Revenue	(920,310)	(1,530,186)	-	-	
Other Deductions	-	-	-	-	
Interest (AFUDC)	070 707	-	-	-	
Interest Schedule "M" additions	970,735 549,094	-	-	-	
Schedule "M" deductions	6,718,479	-	-	-	
Schedule M deductions	0,/10,4/9	-	-	-	
Income Before Tax	(8,060,430)	(1,530,186)	-	-	
State Income Tax		-	-	-	
Taxable Income	(8,060,430)	(1,530,186)	-	-	
Federal Income Tax Before Credits Federal Tax Credit	(2,821,150) (667,033)	(535,565)	-		

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Pro Forma Adjustments

ummary of Pro Forma Adjustments	Pro Forma>	9.1
		Production Factor
1 Operating Revenues:		ruetor
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	(47,045,812)	163,205
5 Other operating revenues 6 Total Operating Revenues	(317,051) (47,362,863)	5,575 168,780
7	(11,002,000)	100,700
8 Operating Expenses:		
9 Steam Production	5,079,244	390,838
0 Nuclear Production 1 Hydro Production	-	-
2 Other Power Supply	104,470 (55,361,467)	582,139
3 Transmission	3,751,494	196,588
4 Distribution	259,056	-
5 Customer Accounting	140,246	-
6 Customer Service & Info	21,520	-
7 Sales	-	-
8 Administrative & General	313,214 (45,692,224)	1 160 565
9 Total O&M Expense	(45,692,224)	1,169,565
0 Depreciation	750,603	5,758
1 Amortization	82,362	-
2 Taxes Other than Income	(807,244)	-
3 Income Taxes: Federal	(3,488,183)	(371,099)
24 : State	-	-
25 Deferred Income Taxes 26 Investment Tax Credit Adj.	2,341,344	14,846
27 Misc. Revenue & Expense	(776,049)	
28 Total Operating Expenses:		819,070
9		
Net Operating Income:	226,529	(650,290)
1		
Rate Base:		
 B3 Electric Plant in Service B4 Plant Held for Future Use 	40,737,064	312,482
35 Misc. Deferred Debits	(202,652)	
66 Electric Plant Acq Adj	(202,052)	-
7 Nuclear Fuel	-	-
88 Prepayments	-	-
9 Fuel Stock	-	-
0 Material & Supplies	-	-
11 Working Capital 12 Weatherization Loans		
3 Misc. Rate Base		_
44 Total Electric Plant:	40,534,413	312,482
15		
46 Deductions:		
7 Accum. Prov. for Depreciation	(967,568)	(5,917)
 Accum. Prov. for Amortization Accum. Deferred Income Tax 	(2,143,045)	(19,788)
50 Unamortized ITC	(2,1+5,0+5)	(1),700)
51 Customer Advances for Const.	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	(402,746)	-
54		
	(3,513,359)	(25,705)
6		
56 59 Total Rate Base:	(3,513,359) 37,021,053	286,777
56 Total Rate Base: 50 Total Rate Base:		
56 Total Rate Base: 50 51 TAX CALCULATION 55	37,021,053	
56 59 Total Rate Base: 51 TAX CALCULATION 5 52 Per Company 1 53	37,021,053 State Income Tax Rate [?] ederal Income Tax Rate (957,629)	286,777
56 Total Rate Base: 59 Total Rate Base: 50 TAX CALCULATION 51 TAX CALCULATION 52 Per Company 53 Total Rate Base: 54 Operating Revenue	37,021,053 State Income Tax Rate Federal Income Tax Rate	286,777
56 Total Rate Base: 50 Total Rate Base: 51 TAX CALCULATION S 52 Per Company F 53 4 Operating Revenue 55 Other Deductions	37,021,053 State Income Tax Rate [?] ederal Income Tax Rate (957,629)	286,777
56 Total Rate Base: 59 Total Rate Base: 50 TAX CALCULATION \$2 51 TAX CALCULATION \$1 52 Per Company \$1 53 Solutions \$5 55 Other Deductions \$5 56 Interest (AFUDC) \$2	37,021,053 State Income Tax Rate (957,629) (920,310)	286,777
56 Total Rate Base: 59 Total Rate Base: 50 TAX CALCULATION 51 TAX CALCULATION 52 Per Company 53 Total Rate Base: 54 Operating Revenue 55 Other Deductions 56 Interest 57 Interest	37,021,053 State Income Tax Rate (957,629) (920,310) 970,735	286,777 (1,006,543) - -
56 Total Rate Base: 59 Total Rate Base: 50 TAX CALCULATION 51 TAX CALCULATION 52 Per Company 53 4 54 Operating Revenue 55 Other Deductions 56 Interest (AFUDC) 57 Interest 58 Schedule "M" additions	37,021,053 State Income Tax Rate (957,629) (920,310)	286,777
56 Total Rate Base: 59 Total Rate Base: 50 TAX CALCULATION \$2 51 TAX CALCULATION \$2 52 Per Company \$1 53 Total Revenue \$5 55 Other Deductions \$6 56 Interest (AFUDC) \$7 71 Interest \$8 59 Schedule "M" additions \$9	37,021,053 State Income Tax Rate (957,629) (920,310) 970,735 549,094	286,777 (1,006,543) - - 5,758
56 Total Rate Base: 59 Total Rate Base: 50 TAX CALCULATION 51 TAX CALCULATION 52 Per Company 53 Operating Revenue 54 Operating Revenue 55 Other Deductions 56 Interest (AFUDC) 57 Interest 58 Schedule "M" additions 59 Schedule "M" additions 70 1 71 Income Before Tax	37,021,053 State Income Tax Rate (957,629) (920,310) 970,735 549,094	286,777 (1,006,543) - - 5,758 44,876
56 59 Total Rate Base: 50 51 TAX CALCULATION 5 52 Per Company 1 53 54 Operating Revenue 55 Other Deductions 55 Other Deductions 56 Interest (AFUDC) 57 Interest 58 Schedule "M" additions 59 Schedule "M" deductions 70 71 Income Before Tax 22 State Income Tax	37,021,053 State Income Tax Rate (957,629) (920,310) 970,735 549,094 6,718,479 (8,060,430)	286,777 (1,006,543) - - 5,758 44,876 (1,045,662)
Image: big state in the sta	37,021,053 State Income Tax Rate (957,629) (920,310) 970,735 549,094 6,718,479 (8,060,430)	286,777 (1,006,543) - - 5,758 44,876 (1,045,662) -
56 59 Total Rate Base: 59 Total Rate Base: 50 Total Rate Base: 51 TAX CALCULATION \$2 52 Per Company 1 53 Per Company 1 54 Operating Revenue 5 55 Other Deductions 5 56 Interest (AFUDC) 7 71 Interest 8 58 Schedule "M" additions 5 59 Schedule "M" additions 0 70 11 Income Before Tax 73 Taxable Income Tax 7 74 Federal Income Tax Before Credits	37,021,053 State Income Tax Rate (957,629) (920,310) 	286,777 (1,006,543) - - 5,758 44,876 (1,045,662) - (1,045,662) (365,982)
56 59 Total Rate Base: 50 51 TAX CALCULATION S	37,021,053 State Income Tax Rate (957,629) (920,310) 970,735 549,094 6,718,479 (8,060,430)	286,777 (1,006,543) - - 5,758 44,876 (1,045,662) -

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Temperature Normalization Adjustment 3.1

Adjustment to Income:	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WA <u>ALLOCATED</u>
Residential	440	RES	(3.644.018)	WA	100.0000%	(3.644.018)
Commercial	442	RES	(1,236,605)	WA	100.0000%	(1,236,605)
Industrial	442	RES	(812,138)	WA	100.0000%	(812,138)
Public Street & Highway	444	RES	-	WA	100.0000%	-
				_		
Total			(5,692,761)			(5,692,761)

Description of Adjustment: This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period (currently 1993 to 2012). The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Revenue Normalization Adjustment 3.2

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WA ALLOCATED
Adjustment to Income:						
Residential	440	RES	(3,295,454)	WA	100.0000%	(3,295,454)
Commercial	442	RES	(2,623,432)	WA	100.0000%	(2,623,432)
Industrial ¹	442	RES	(1,528,200)	WA	100.0000%	(1,528,200)
Public Street & Highway	444	RES	19,502	WA	100.0000%	19,502
Total			(7,427,584)			(7,427,584)

¹ Includes Irrigation

Description of Adjustment: This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2013 are normalized by removing Schedule 191 (System Benefits Charge) +S11,102,49, SMUD -S310,869, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,878,340, DSM -\$10,677,589, Out of Period -\$169,064 and tolerance adjustment -\$8,153.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Effective Price Change Adjustment 3.3

		WA				
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Income:						
Residential	440	RES	7,595,104	WA	100.0000%	7,595,104
Commercial	442	RES	6,067,369	WA	100.0000%	6,067,369
Industrial ¹	442	RES	3,363,359	WA	100.0000%	3,363,359
Public St. & Hwy	444	RES	(8)	WA	100.0000%	(8)
Total Type III Adjustment to Income			17,025,825			17,025,825

¹Includes Irrigation

Description of Adjustment: This restating adjustment annualizes the \$17 million rate increase ordered in rate case Docket No. UE-130043, effective December 11, 2013.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement SO2 Emission Allowances Adjustment 3.4

			TOTAL			WA
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Operating Income:						
Remove 12 ME Dec 2012 Allowance sales	4118	PRO	26,461	SE	7.570%	2,003
Add 12 ME Dec 2013 Amortization	4118	PRO	(778,052)	WA	Situs	(778,052)
			(751,591)			(776,049)
Adjustment to Rate Base:						
Regulatory Deferred Sales	25398	PRO	(402,746)	WA	Situs	(402,746)
			(402,746)			(402,746)
Adjustment to Tax:						
Accum Deferred Income Taxes	190	PRO	152,821	WA	100.0000%	152,821
Schedule M Additions	SCHMAT	PRO	58	WA	100.0000%	58
Schedule M Deduction	SCHMDT	PRO	778,052	WA	100.0000%	778,052
DIT Expense	41110	PRO	(22)	WA	100.0000%	(22)
DIT Expense	41010	PRO	295,278	WA	100.0000%	295,278
•						

Description of Adjustment: This pro forma adjustment removes the SO2 allwance sales occurring in the 12 months ended December 2013. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement REC & REA Revenue Adjustment 3.5

Restating Adjustment:	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Remove December 2013 Booked Rev (including accruals)	456	RES	(7,601,287)	SG	7.9057%	(600,937)
Remove December 2013 Deferrals	456	RES	(20,901,329)	SG	7.9057%	(1,652,402)
Total		-	(28,502,616)		-	(2,253,339)

Description of Adjustment Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12 months ended December 2013 and deferrals related to renewable energy credits and renewable energy attributes.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Wheeling Revenue Adjustment Adjustment 3.6

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenues:						
Other Electric Revenues	456	RES	(4,480,007)	WRG	4.7751%	(213,923)
Other Electric Revenues	456	PRO	9,403,371	WRG	4.7751%	449,017
		-				
Total Wheeling Revenue Adjustment		-	4,923,365			235,094
Wheeling Imbalance Expense	566	RES	(1,418,333)	SG	7.9057%	(112,130)
Adjustment Detail: Actual Wheeling Revenues 12 ME December 2 Total Adjustments Normalized Wheeling Revenues 12 ME Decem		-	85,492,935 - 85,492,935			

Description of Adjustment: This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2014 by adjusting the actual revenues for the 12 months ended December 31, 2013 for restating and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment reflects the impact of the FERC rate case, FERC Docket No. ER 11-3643.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Ancillary Revenue - WA Adjustment 3.7

	ACCOUN	<u>r type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenue: Ancillary Contract Expiration	456	PRO	179,017	CAGW	23.0849%	41,326

Description of Adjustment This adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12 months ended December 2013 is adjusted to reflect the expected revenue for the 12 months ending March 2016 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Schedule 300 Fee Change Adjustment 3.8

	ACCOUNT	TYPE	TOTAL COMPANY	WCA FACTOR	FACTOR %	Washington ALLOCATED
Adjustment to Revenues:						
Other Electric Revenues	456	PRO	84,747	WA	100.0000%	-

Description of Adjustment:

Staff contexts the changes proposed by the Company to Schedule 300 and therefore removes the adjustment entirely. Staff Witness Mr. Kouchi discusses this adjustment in his direct testimony.

The Company is proposing to change the rates associated with the reconnection charge in Schedule 300. The Reconnection Charge is assessed when a customer has been disconnected due to default or non-payment of their energy bill and then requests the reconnection of service. This pro forma adjustment removes the actual charges from the historical test year and replaces the proposed amount using the historical average number of reconnections.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Revenues from Wind Wake Loss Revenues Adjustment 3.9

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenue:		<u></u>	000000000	meron	merony	<u>Indecenter</u>
Remove Booked - 12 ME Dec 2013	456	RES	(144,583)	SG	7.9057%	(11,430)
Add Forecast Revs - 12 ME Mar 2016	456	PRO	161,659	CAGW	23.0849%	37,319
Total Wind Wake Loss Adjustment			17,077			25,889

Description of Adjustment: The Company receives compensation for wake losses suffered at its Leaning Juniper wind plant. This adjustment adds forecast indemnity payments for lost renewable energy credits and production tax credits during the 12 months ending March 2016. Forecast indemnity payments for lost energy are embedded within the Company's pro forma net power cost calculation.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Miscellaneous General Expense Adjustment Adjustment 4.1

			TOTAL			WASHINGTON
Adjustment to Revenue:	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Gains on Property Sales	421	RES	(278,673)	CAGE	0.0000%	-
Gains on Property Sales	421	RES	286,366	SO	6.8539%	19,627
Gains on Property Sales	421	RES	16,760	UT	0.0000%	-
Gains on Property Sales	421	RES	(24,453)	CAGW	23.0849%	(5,645)
			-			13,982
X	421	RES	(5 500)	CD I	6.9174%	(101)
Loss on Property Sales Loss on Property Sales	421	RES	(5,798) 10,195	CN OR	0.0000%	(401)
Loss on Property Sales	421	RES	(309,908)	SO	6.8539%	(21,241)
Loss on Property Sales	421	RES	6,003	CAGE	0.0000%	(21,241)
Loss on Property Sales	421	RES		NUTIL		-
Loss on Property Sales	421	RES	299,508	NUTIL	0.0000%	(21,642)
						(21,042)
Adjustment to Expense:						
Non-utility Flights	557	RES	(7,223)	SG	7.9057%	(571)
Non-utility Flights	580	RES	(1,990)	SNPD	6.2803%	(125)
Blue Sky	903	RES	(24,626)	CN	6.9174%	(1,703)
Blue Sky	903	RES	(46,199)	OR	0.0000%	(1,705)
Blue Sky	903	KE3	(70,826)	OK	0.000076	(1,703)
			(70,820)			(1,703)
Blue Sky	909	RES	20.097	CN	6.9174%	1,390
Blue Sky	909	RES	9,798	OR	0.0000%	-
DSM	909	RES	(60,596)	CN	6.9174%	(4,192)
Miscellaneous	909	RES	(1,589)	CN	6.9174%	(110)
			(32,290)			(2,911)
Blue Sky	921	RES	(355)	SO	6.8539%	(24)
Blue Sky	929	RES	40,931	SO	6.8539%	2,805
Charitable Donations and Sponsorships	921	RES	(6,014)	SO	6.8539%	(412)
Employee Expenses	921	RES	(613)	SO	6.8539%	(42)
Intercompany SERP Costs	923	RES	(154,730)	SO	6.8539%	(10,605)
Legislative & Lobbyist	921	RES	(5,577)	SO	6.8539%	(382)
Miscellaneous	923	RES	(118,207)	SO	6.8539%	(8,102)
Non-utility Flights	921	RES	(7,047)	SO	6.8539%	(483)
Property Insurance	924	RES	118,207	SO	6.8539%	8,102
			(133,406)			(9,144)
T-t-1 Min-sellens and Commit Frances I			(348,851)			(14.454)
Total Miscellaneous General Expense F	kemovai		(348,851)			(14,454)

Description of Adjustment: This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement General Wage Increase - Restating

General Wage Increase - Restating						
Adjustment 4.2						
	1 COOLDIT	773/000	TOTAL	EL OTOD	EL CEOD #	WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:	500	RES	(100.704)	CAGE	0.0000%	
Steam Operations Steam Operations	500	RES	(108,784)	CAGE	23.0849%	(1)
Steam Operations	500	RES	(6) (7,477)	JBG	22.9539%	(1,716)
Steam Operations	500	RES	(42)	SG	7.9057%	(1,710) (3)
Fuel Related - Non-NPC	501	RES	(1,583)	CAEE	0.0000%	(5)
Fuel Related - Non-NPC	501	RES	(982)	JBE	22.6123%	(222)
Fuel Related - Non-NPC	501	RES	(447)	SE	7.5698%	(34)
Steam Maintenance	512	RES	(44,698)	CAGE	0.0000%	-
Steam Maintenance	512	RES	280	CAGW	23.0849%	65
Steam Maintenance	512	RES	(29,625)	JBG	22.9539%	(6,800)
			(193,364)			(8,712)
Hydro Operations	535	RES	(9,363)	CAGE	0.0000%	-
Hydro Operations	535	RES	(12,362)	CAGW	23.0849%	(2,854)
Hydro Maintenance	545	RES	(1,852)	CAGE	0.0000%	-
Hydro Maintenance	545	RES	(5,093)	CAGW	23.0849%	(1,176)
			(28,671)			(4,029)
Other Operations	548	RES	(6,306)	CAGE	0.0000%	_
Other Operations	548	RES	(2,358)	CAGW	23.0849%	(544)
Other Operations	548	RES	(2,914)	SG	7.9057%	(230)
Other Operations	548	RES	(2,914)	OR	0.0000%	(250)
Other Maintenance	553	RES	(2,078)	CAGE	0.0000%	-
Other Maintenance	553	RES	(1,207)	CAGE	23.0849%	(279)
Other Power Supply Expenses	557	RES	(15,098)	CAGE	0.0000%	-
Other Power Supply Expenses	557	RES	(211)	CAGW	23.0849%	(49)
Other Power Supply Expenses	557	RES	(2,521)	JBG	22.9539%	(579)
Other Power Supply Expenses	557	RES	(40,236)	SG	7.9057%	(3,181)
			(72,935)			(4,862)
Transmission Operations	560	RES	(6,272)	CAGE	0.0000%	-
Transmission Operations	560	RES	(1,149)	CAGW	23.0849%	(265)
Transmission Operations	560	RES	(47)	JBG	22.9539%	(11)
Transmission Operations	560	RES	(23,459)	SG	7.9057%	(1,855)
Transmission Maintenance Transmission Maintenance	571 571	RES	1,305 (1,291)	CAGE CAGW	0.0000% 23.0849%	(298)
Transmission Maintenance	571	RES	(1,291) (131)	JBG	22.9539%	(30)
Transmission Maintenance	571	RES	(666)	SG	7.9057%	(53)
Transmission Wantenance	571	KL5	(31,711)	30	1.905170	(2,512)
			(01),117			(=,= ==)
Distribution Operations	580	RES	(37,222)	WA	SITUS	(2,849)
Distribution Operations	580	RES	(47,046)	SNPD	6.2803%	(2,955)
Distribution Maintenance	593	RES	(0)	OTHER	0.0000%	-
Distribution Maintenance	593	RES	(61,041)	WA	SITUS	(3,609)
Distribution Maintenance	593	RES	(9,217)	SNPD	6.2803%	(579)
			(154,525)			(9,992)
Contractor Accounts	903	DEC	(52 (12)	CN	C 01748	(2 (41)
Customer Accounts Customer Accounts	903 903	RES RES	(52,642) (30,409)	WA	6.9174% SITUS	(3,641) (1,768)
Customer Accounts	903	RES	(83,051)	WA	51105	(5,409)
			(85,051)			(3,409)
Customer Services	908	RES	(3,859)	CN	6.9174%	(267)
Customer Services	908	RES	(103)	OTHER	0.0000%	-
Customer Services	908	RES	(9,529)	WA	SITUS	(563)
			(13,491)			(830)
Administrative & General	920	RES	(3,673)	WA	SITUS	(875)
Administrative & General	920	RES	(147,295)	SO	6.8539%	(10,096)
Administrative & General	935	RES	50	WA	SITUS	0
Administrative & General	935	RES	(3,965)	SO	6.8539%	(272)
			(154,884)			(11,243)
Total			(732,632)			(47,589)
			(152,052)			(11,507)

Description of Adjustment: This adjustment annualizes the wage increases that occurred during the 12 months ended December 2013 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Proforma General Wage Increase

Proforma General Wage Increase						
Adjustment 4.3			TOTAL			WA
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Steam Operations	500	PRO	2,820,384	CAGE	0.0000%	-
Steam Operations	500	PRO	143	CAGW	23.0849%	33
Steam Operations	500	PRO	193,857	JBG	22.9539%	44,498
Steam Operations	500	PRO	1,090	SG	7.9057%	86
Fuel Related - Non-NPC	501	PRO	41,032	CAEE	0.0000%	80
Fuel Related - Non-NPC	501	PRO	25,453	JBE	22.6123%	5,755
Fuel Related - Non-NPC	501	PRO	11,596	SE	7.5698%	878
Steam Maintenance	512	PRO	1,158,859	CAGE	0.0000%	-
Steam Maintenance	512	PRO	(7,252)	CAGW	23.0849%	(1,674)
Steam Maintenance	512	PRO	768,069	JBG	22.9539%	176,302
			5,013,230			225,878
Hydro Operations	535	PRO	242,760	CAGE	0.0000%	-
Hydro Operations	535	PRO	320,496	CAGW	23.0849%	73,986
Hydro Maintenance	545	PRO	48,026	CAGE	0.0000%	-
Hydro Maintenance	545	PRO	132,049	CAGW	23.0849%	30,483
-			743,332			104,470
Other Operations	548	PRO	163,502	CAGE	0.0000%	-
Other Operations	548	PRO	61,134	CAGW	23.0849%	14,113
Other Operations	548	PRO	75,543	SG	7.9057%	5,972
Other Operations	548	PRO	134	OR	0.0000%	5,772
Other Maintenance	553	PRO	53,884	CAGE	0.0000%	-
Other Maintenance	553	PRO		CAGE	23.0849%	7 001
			31,281			7,221
Other Power Supply Expenses	557	PRO	391,430	CAGE	0.0000%	-
Other Power Supply Expenses	557	PRO	5,482	CAGW	23.0849%	1,265
Other Power Supply Expenses	557	PRO	65,373	JBG	22.9539%	15,006
Other Power Supply Expenses	557	PRO	1,043,186	SG	7.9057%	82,471
			1,890,950			126,049
Transmission Operations	560	PRO	162,616	CAGE	0.0000%	-
Transmission Operations	560	PRO	29,792	CAGW	23.0849%	6,878
Transmission Operations	560	PRO	1,230	JBG	22.9539%	282
Transmission Operations	560	PRO	608,203	SG	7.9057%	48,083
Transmission Maintenance	571	PRO	(33,835)	CAGE	0.0000%	· · ·
Transmission Maintenance	571	PRO	33,473	CAGW	23.0849%	7,727
Transmission Maintenance	571	PRO	3,401	JBG	22.9539%	781
Transmission Maintenance	571	PRO	17,279	SG	7.9057%	1,366
Transmission Mannehanee	571		822,157	50	1.905110	65,116
			022,157			05,110
Distribution Operations	580	PRO	965,028	WA	0.0000%	73,867
Distribution Operations	580	PRO	1,219,735	SNPD	6.2803%	
						76,603
Distribution Maintenance	593	PRO	0	OTHER	0.0000%	-
Distribution Maintenance	593	PRO	1,582,576	WA	0.0000%	93,578
Distribution Maintenance	593	PRO	238,956	SNPD	6.2803%	15,007
			4,006,295			259,056
Customer Accounts	903	PRO	1,364,826	CN	6.9174%	94,410
Customer Accounts	903	PRO	788,389	WA	100.0000%	45,836
			2,153,215			140,246
Customer Services	908	PRO	100,056	CN	6.9174%	6,921
Customer Services	908	PRO	2,677	OTHER	0.0000%	-
Customer Services	908	PRO	247,046	WA	100.0000%	14,599
			349,779			21,520
			5.7,17			21,020
Administrative & General	920	PRO	95,238	WA	100.0000%	22,692
Administrative & General	920	PRO	3,818,846	SO	6.8539%	261,741
Administrative & General	920	PRO		WA		
			(1,290)		100.0000%	(1)
Administrative & General	935	PRO	102,802	SO	6.8539%	7,046
			4,015,597			291,478
			10.001.5			
	Total		18,994,554			1,233,813
						_

Description of Adjustment: This adjustment recognizes wage increases that have occurred, or are projected to occur during the 12 months ending March 2016 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Irrigation Load Control Program Adjustment 4.4

Adjustment	4.4

Adjustment to Expense:	ACCOUN	T TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Other Purchased Power	557	RES	(63,386)	SG	7.9057%	(5,011)
Other Purchased Power	557	RES	(5,007,706)	CAGE	0.0000%	-
Other Purchased Power	557	RES	5,071,093	ID	0.0000%	-
Advertising	909	RES	(4,765)	CN	6.9174%	(330)
Advertising	909	RES	4,765	ID	0.0000%	-
		_	-			(5.341)

Description of Adjustment: Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors. Allocation of class 1 DSM programs continues to be reviewed by the MSP standing committee.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Remove Non-Recurring Entries Adjustment 4.5

			TOTAL			WASHINGTON
	ACCT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
1) Jim Bridger Notice of Violation	506	RES	(11,667)	JBG	22.9539%	(2,678)
2) BPA Billing Dispute Settlement	456.23	RES	(2,000,000)	SG	7.9057%	(158,115)
Total Non-Recurring Entries			(2,011,667)			(160,793)
		-				

Description of Adjustment A variety of accounting entries were made to expense accounts during the 12-months ended December 2013 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.5.1.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement DSM Revenue and Expense Removal Adjustment 4.6

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:	908	RES	(911,468)	CA	0.0000%	-
Remove DSM Amortization Expense	908	RES	(3,769,945)	ID	0.0000%	-
	908	RES	(26,447,000)	OR	0.0000%	-
	908	RES	(47,956,612)	UT	0.0000%	-
	908	RES	(10,677,589)	WA	100.0000%	(10,677,589)
	908	RES	(5,269,750)	WY-All	100.0000%	-
		_	(95,032,363)			(10,677,589)
		-			-	
Adjustment to tax:						
Schedule M Adjustment	SCHMAT	RES	697,970	SO	6.8539%	47,838
Schedule M Adjustment	SCHMDT	RES	743,447	OR	0.0000%	-

Description of Adjustment This adjustment removes 12 months ended December 2013 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2013 revenues are removed through the revenue adjustments in Adjustment 3.2. DSM program costs are recovered in each state through separate tariff riders.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Insurance Expense Adjustment 4.7

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:						
Adj. Liability Ins. expense to 6-year avg.	925	RES	(22,732,661)	SO	6.8539%	(1,795,365)
Adjust Liability Ins. Prem. to expected level	925	PRO	463,011	SO	6.8539%	31,734
Adjust Property Ins. Prem. to expected level	924	PRO	(145,885)	SO	6.8539%	(9,999)
3			(22,415,535)			(1,773,629)
Adjust Property Damage expense to six year average:						9,402,352
Property Insurance - Transmission	571	RES	512.827	CAGW	23.0849%	118,385
Property Insurance - WA Distribution	593	RES	(313,797)		100.0000%	(313,797)
Property Insurance - Non-T&D	553	RES	(170,326)	CAGW	23.0849%	(39,319)
		-	28,704		-	(234,731)
Adjustment to Tax:						
Schedule M Adjustment	SCHMDP	RES	129,380	SO	6.8539%	8.868
Schedule M Adjustment - Injuries & Damages	SCHMDT	RES	18,188,871	SO	6.8539%	1,246,653
, ,		-	18,318,251			1,255,521

Description of Adjustment Staff has modified the Liability Insurance Expense 6-year avg to account for a significant increase in insurance expense in 2012. This is addressed more fully by Staff Witness Mr. Ball in his direct testimony.

Consistent with the Company's previous general rate cases (UE- 111190 and UE-130043), the Company has replaced the base period liability and property damage expense with a six-year average.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Advertising Adjustment Adjustment 4.8

Adjustment to Expense:	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Advertising Expense - Removal	909	RES	(19,401)	CN	6.9174%	(1,342)
Advertising Expense - Removal	930	RES	(1,410)	SO	6.8539%	(97)
Advertising Expense - Reallocation	909	RES	(41,147)	CN	6.9174%	(2,846)
Washington Advertising Expense	909	RES	3,883	WA	100.0000%	3,883
Oregon Advertising Expense	909	RES	1,320	OR	0.0000%	-
California Advertising Expense	909	RES	83	CA	0.0000%	-
Idaho Advertising Expense	909	RES	7,897	ID	0.0000%	-
Wyoming Advertising Expense	909	RES	8,921	WYP	0.0000%	-
Utah Advertising Expense	909	RES	19,043	UT	0.0000%	-
	Total		(20,811)			(402)

Description of Adjustment: Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended December 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Memberships and Subscriptions Adjustment 4.9

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Remove Memberships As Booked	930	RES	(290,103)	SO	6.8539%	(19,883)
			(290,103)			(19,883)
Add Back Memberships on State Specific Factors	930	RES	10,105	CA	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	176,933	OR	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	21,380	WA	100.0000%	21,380
Add Back Memberships on State Specific Factors	930	RES	51,458	UT	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	2,449	ID	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	27,779	WY	0.0000%	-
			290,103			21,380
	Total		-			1,497

Description of Adjustment:

Description of Adjustment: Per Order 06 in Docket UE:100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated. For all system-allocated membership and subscription expenses incurred during the 12 months ended December 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Uncollectible Expense Adjustment 4.10

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense: Uncollectible Expense	904	RES	422,425	WA	100.0000%	422,425

Description of Adjustment: This adjusts the Company's actual December 2013 uncollectible accounts to a four year average by applying the four year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four year average uncollectable rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Legal Expense Adjustment 4.11 TOTAL

Legal Expense						
Adjustment 4.11			TOTAL			WASHINGTON
	ACCOUNT	<u>TYPE</u>	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Exper						
Reallocate Per Bo	oks Legal Expe 418		(6.262)	NUTTU	0.00000/	
	418	RES RES	(6,263)	NUTIL NUTIL	0.0000%	-
	501	RES	(57,309) (33,798)	CAEE	0.0000%	-
	501	RES	56,967	JBE	22.6123%	12.881
	501	RES	(56,967)	SE	7.5698%	(4,312)
	501	RES	368	WYP	0.0000%	(4,512)
	501	KL3	(97,001)	vv 11	0.000070	8,569
			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•		010.07
	506	RES	7,348	CAGE	0.0000%	-
	506	RES	26,082	WYP	0.0000%	-
	539	RES	(1,488)	CAGW	23.0849%	(343)
			31,943			(343)
	557	RES	13,701	CA	0.0000%	-
	557	RES	2,492,057	CAGE	0.0000%	-
	557	RES	1,239,023	CAGW	23.0849%	286,027
	557	RES	204,631	OR	0.0000%	-
	557	RES	(4,396,538)	SG	7.9057%	(347,578)
	557	RES	8,186	UT	0.0000%	-
	557	RES	42,848	WYP	0.0000%	(61,551)
			(396,093)	•		(01,551)
	566	RES	17,233	CAGE	0.0000%	
	566	RES	(66,374)	SG	7.9057%	(5,247)
	566	RES	30,719	UT	0.0000%	-
	566	RES	6,209	WYP	0.0000%	-
			(12,213)			(5,247)
	588	RES	(465,920)	SNPD	6.2803%	(29,261)
	588	RES	462,610	UT	0.0000%	-
	588	RES	2,774	WYP	0.0000%	-
			(536)			(29,261)
	905	RES	1 907	CACE	0.0000%	
	905	RES	1,807	CAGE CN	0.0000% 6.9174%	(2.0.10)
	905	RES	(42,635) 288	WYP	0.0000%	(2,949)
	905	RES	(40,541)	WIF	0.0000%	(2,949)
			(40,541)	•		(2,747)
	923	RES	(2,170)	CA	0.0000%	
	923	RES	26,488	CAGE	0.0000%	-
	923	RES	841,032	CAGW	23.0849%	194,151
	923	RES	(37,753)	OR	0.0000%	-
	923	RES	(875,953)	SO	6.8539%	(60,037)
	923	RES	8,433	UT	0.0000%	-
	923	RES	(78,839)	WA	100.0000%	(78,839)
	928	RES	(29,216)	CA	0.0000%	-
	928	RES	(74,290)	OR	0.0000%	-
	928	RES	(57,900)	UT	0.0000%	-
	929	RES	(949,496)	CA	0.0000%	-
	929	RES	(364,327)	CAGE	0.0000%	-
	929	RES	3,335,352	CAGW	23.0849%	769,962
	929	RES	(1,560)	CN	6.9174%	(108)
	929 929	RES RES	(227,826)	NUTIL OR	0.0000% 0.0000%	-
	929 929	RES	(391,297) 4,945,933	SG	7.9057%	391,012
	929	RES	(12,821)	SNPD	6.2803%	(805)
	929	RES	(4,309,549)	SO	6.8539%	(295,374)
	929	RES	(563,855)	UT	0.0000%	(2)3,3,4)
	929	RES	(613,827)	WA	100.0000%	(613,827)
	929	RES	(52,119)	WYP	0.0000%	-
			514,441			306,135
			0	•		215,352
			0			212,22

Description of Adjustment: This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190, where costs attributable to a specific jurisdiction are situs assigned.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Collection Agency Fees Adjustment 4.12

ACCOUNT TYPE COMPANY FACTOR FACTOR % WASHINGTON

Adjustment to Expense: Account Service Charge 903 PRO (42,060) WA 100.0000% -

Description of Adjustment: Staff contests the changes proposed by the Company to it payment of collection agency fees and therefore removes the adjustment entirely. Staff Witness Mr. Kouchi discusses this adjustment in his direct testimony.

The Company is adjusting expense to reflect expected changes resulting from the Company's change in payment of collection agency fees.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement IHS Global Insight Escalation Adjustment 4.13

	ACCOUNT TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:	-	19,819,142		-	-

Description of Adjustment: Staff contests the use of IHS Escalation factors to adjust test year non-labor O&M. Staff removes the adjustment entirely. This is addressed more fully by Staff Witness Mr. Ball in his direct testimony.

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Net Power Costs - Restating Adjustment 5.1

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	RES	726,051	CAGW	23.0849%	167,608
Post-Merger Firm Sales	447NPC	RES	212,035,299	CAGW	23.0849%	48,948,106
Non-Firm Sales	447NPC	RES		CAEW	22.7414%	-
Total Sales for Resale			212,761,350			49,115,714
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	23.0849%	-
Existing Firm Energy	555NPC	RES	-	CAEW	22.7414%	-
WA Qualifying Facilities	555NPC	RES	-	WA	100.0000%	-
Post-Merger Firm Energy	555NPC	RES	133,771,133	CAGW	23.0849%	30,880,913
Other Generation Expenses	555NPC	RES	993,512	CAGW	23.0849%	229,351
Total Purchased Power			134,764,646			31,110,264
Wheeling (Account 565)						
Existing Firm - Pacific	565NPC	RES	-	CAGW	23.0849%	-
Post Merger Firm	565NPC	RES	1,343,185	CAGW	23.0849%	310,073
Non Firm	565NPC	RES	-	CAEW	22.7414%	-
Total Wheeling Expense			1,343,185			310,073
Fuel Expense (Accounts 501 and 547)						
Fuel Consumed - Coal	501NPC	RES	10,539,422	CAEW	22.7414%	2,396,809
Fuel Consumed - Natural Gas	547NPC	RES	16,638,610	CAEW	22.7414%	3,783,848
Total Fuel and Other Expense			27,178,031			6,180,657
Total Net Power Cost Adjustment - Restating			(49,475,487)			(11,514,720)

Description of Adjustment The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ended December 2013.

PacifiCorp General Rate Case UE-140617

For The Twelve Months Ended December 2013 - Staff Revenue Requirement Net Power Costs - Proforma

Adjustment 5.1.1

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	PRO	(12,964,800)	CAGW	23.0849%	(2,992,909)
Post-Merger Firm Sales	447NPC	PRO	(188,424,753)	CAGW	23.0849%	(44,216,107)
Non-Firm Sales	447NPC	PRO	-	CAEW	22.7414%	-
Total Sales for Resale		-	(201,389,553)	-		(47,209,017)
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	PRO	4,133,213	CAGW	23.0849%	323,030
Existing Firm Energy	555NPC	PRO	16,617,957	CAEW	22.7414%	750,013
Remove - WA Qualifying Facilities	555NPC	PRO	(439,314)	WA	100.0000%	140186.34
Add - WCA Qualifying Facilities	555NPC	PRO	51,364,205	CAGW	23.0849%	0
Post-Merger Firm Energy	555NPC	PRO	(207,237,993)	CAGW	23.0849%	(44,116,423)
Other Generation Expenses	555NPC	PRO	106,027	CAGW	23.0849%	7,889
Total Purchased Power			(135,455,906)			(42,895,305)
Wheeling (Account 565)						
Existing Firm - Pacific	565NPC	PRO	2,870,119	CAGW	23.0849%	662,564
Post Merger Firm	565NPC	PRO	12,247,087	CAGW	23.0849%	2,827,226
Non Firm	565NPC	PRO	-	CAEW	22.7414%	-
Total Wheeling Expense			15,117,206			3,489,790
Fuel Expense (Accounts 501 and 547)						
Fuel Consumed - Coal	501NPC	PRO	15,996,925	CAEW	22.7414%	4,462,529
Fuel Consumed - Natural Gas	547NPC	PRO	(59,057,047)	CAEW	22.7414%	(13,174,351)
Total Fuel and Other Expense			(43,060,122)			(8,711,822)
Expense		-	(,500,122)	•		(0,022)
Total Net Power Cost Adjustment - Pro Forma	a	•	37,990,731			(908,321)

Description of Company Adjustment

Staff contests the company's Augustication of the WCA and inclusion of QF PPA's from Oregon and California. Staff has replaced the Company's allocations with the results from its supporting workpaper "WA RAM December 2013 GRC Situs Assign QF's" for Company Witness Siores Exhibit No.___(NCS-7). This is addressed more fully by Staff Witness Mr. Gomez in his direct testimony.

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending March 2016.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement James River Royalty Offset Adjustment 5.2

1.11 / // Th	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenue:	150	DDO	2 0 45 210	C LOW	22.00400	670,000
Other Electric Revenue	456	PRO	2,945,210	CAGW	23.0849%	679,898
Adjustment Detail:			12 Months Ended			
		_	March-16	_		
James River Offset						
Capital Recovery			2,471,170			
Major Maintenance Allowance			474,041			
Total Offset		-	2,945,211	-		

Description of Adjustment

Description of Adjustment On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This agreement is set to expire as of December 2015. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 month period ending March 2016, the same period used in determining pro forma net power costs in this filing.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Colstrip Unit No. 3 Removal Adjustment 5.4

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	23.085%	(386,972)
Post-merger Depreciation Expense	403SP	RES	(177,925)	CAGW	23.085%	(41,074)
Taxes Other	408	RES	(599,266)	GPS	6.854%	(41,073)
Net Depreciation Expense - Sch M	SCHMDT	RES	1,291,015	CAGW	23.085%	298,029
Deferred Income Tax Expense	41010	RES	489,953	CAGW	23.085%	113,105
Adjustment to Rate Base:						
Pre-merger Plant	312	RES	(110,283,000)	CAGW	23.085%	(25,458,704)
Post-merger Plant	312	RES	(12,426,102)	CAGW	23.085%	(2,868,551)
Pre-merger Depreciation Reserve	108SP	RES	78,598,399	CAGW	23.085%	18,144,351
Post-merger Depreciation Reserve	108SP	RES	2,109,362	CAGW	23.085%	486,944
Deferred Income Tax Balance	282	RES	4,881,855	CAGW	23.085%	1,126,971
Deferred ITC	255	RES	12,318	ITC85	13.360%	1,646
Remove Base Data:						
Schedule M Addition	SCHMAT	RES	(52,188)	WA	100.000%	(52,188)

Description of Adjustment This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Hydro Decommissioning Adjustment 6.1

WASHINGTON TOTAL ACCOUNT TYPE COMPANY FACTOR FACTOR % ALLOCATED Adjustment to Reserve Depreciation Reserve
 (849,952)
 CAGW
 23.085%

 153,602
 CAGE
 0.000%

 (696,350)

 108HPPRO (196,210) Depreciation Reserve 108HP PRO (196,210) Adjustment to Tax: SCHMDT PRO 41010 PRO Schedule M Deduction Deferred Income Tax Expense 555,000 CAGW 23.085% 128,121 210,628 CAGW 23.085% 48,623 ADIT Average Balance 282 PRO (71,712) CAGW 23.085% (16,555)

Adjustment to June 2013 AMA Balance for Projected Spend / Accrual Detail:

December 2013 Reserve Balance	758,090
December 2014 AMA Reserve Balance	61,740
Total Adjustment to AMA Reserve	(696,350)

Description of Adjustment Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through December 2014. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation and Amortization Reserve to December 2013 Balance Adjustment 6.2

		TOTAL	WCA		WASHINGTON
ACCOUNT		COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Bas 108360	se: RES	(121,878)	CA	0.000%	
108360	RES	(90,785)	ID	0.000%	-
108360	RES	(219,370)	OR	0.000%	-
108360	RES	157,821	UT	0.000%	
108360	RES	(11,593)	WA	100.000%	(11,593)
108360	RES	(122,758)	WY	0.000%	(11,555)
108360	RES	(76,970)	WY	0.000%	
108361	RES	(170,570)	CA	0.000%	-
108361	RES	(97,257)	ID	0.000%	-
108361	RES	(1,248,885)	OR	0.000%	-
108361	RES	(903,054)	UT	0.000%	-
108361	RES	(165,281)	WA	100.000%	(165,281)
108361	RES	(310,264)	WY	0.000%	-
108361	RES	(31,022)	WY	0.000%	-
108362	RES	(1,080,779)	CA	0.000%	-
108362	RES	(2,317,827)	ID	0.000%	-
108362	RES	(6,850,560)	OR	0.000%	-
108362	RES	(4,695,349)	UT	0.000%	-
108362	RES	(1,845,519)	WA	100.000%	(1,845,519)
108362	RES	7,335,197	WY	0.000%	-
108362	RES	454,711	WY	0.000%	-
108364	RES	(1,197,171)	CA	0.000%	-
108364	RES	11,678,153	ID	0.000%	-
108364	RES	8,693,890	OR	0.000%	-
108364	RES	50,645,941	UT	0.000%	-
108364	RES	(3,086,594)	WA	100.000%	(3,086,594)
108364	RES	(12,200,131)	WY	0.000%	-
108364	RES	(3,046,154)	WY	0.000%	-
108365	RES	(2,926,024)	CA	0.000%	-
108365	RES	404,906	ID	0.000%	-
108365	RES	22,013,299	OR	0.000%	-
108365	RES	3,583,788	UT	0.000%	-
108365	RES	2,012,128	WA WY	100.000%	2,012,128
108365 108365	RES RES	5,406,521	WY	0.000%	-
108365	RES	632,742 (1,005,541)	CA	0.000%	-
108366	RES	(539,437)	ID	0.000%	-
108366	RES	2,332,771	OR	0.000%	-
108366	RES	(8,802,631)	UT	0.000%	
108366	RES	2,799,763	WA	100.000%	2,799,763
108366	RES	585,069	WY	0.000%	-
108366	RES	196,566	WY	0.000%	
108367	RES	3,814,230	CA	0.000%	-
108367	RES	(2,118,091)	ID	0.000%	-
108367	RES	(4,855,415)	OR	0.000%	-
108367	RES	(19,011,434)	UT	0.000%	-
108367	RES	(30,739)	WA	100.000%	(30,739)
108367	RES	304,725	WY	0.000%	-
108367	RES	283,372	WY	0.000%	-
108368	RES	(1,420,649)	CA	0.000%	-
108368	RES	(3,323,607)	ID	0.000%	-
108368	RES	(18,479,788)	OR	0.000%	-
108368	RES	(14,912,801)	UT	0.000%	-
108368	RES	(3,083,904)	WA	100.000%	(3,083,904)
108368	RES	(3,907,433)	WY	0.000%	-

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation and Amortization Reserve to December 2013 Balance Adjustment 6.2

		TOTAL	WCA		WASHINGTON
ACCOUNT	TYPE	COMPANY		FACTOR %	ALLOCATED
108368	RES	(624,328)	WY	0.000%	
108369	RES	2,817,933	CA	0.000%	
108369	RES	(3.401.109)	ID	0.000%	
108369	RES	(22,559,156)	OR	0.000%	
108369	RES	(19,840,915)	UT	0.000%	
108369	RES	(2.050,474)	WA	100.000%	(2.050.474)
108369	RES	(351,757)	WY	0.000%	-
108369	RES	(70,647)	WY	0.000%	-
108370	RES	(351,916)	CA	0.000%	-
108370	RES	(2,633,724)	ID	0.000%	-
108370	RES	2,051,313	OR	0.000%	-
108370	RES	(6,649,211)	UT	0.000%	-
108370	RES	(509,360)	WA	100.000%	(509,360)
108370	RES	(457,914)	WY	0.000%	-
108370	RES	(180,051)	WY	0.000%	-
108371	RES	25,023	CA	0.000%	-
108371	RES	(23,630)	ID	0.000%	-
108371	RES	516,884	OR	0.000%	-
108371	RES	(111,565)	UT	0.000%	-
108371	RES	(67,084)	WA	100.000%	(67,084)
108371	RES	96,906	WY	0.000%	-
108371	RES	20,396	WY	0.000%	-
108373	RES	51,410	CA	0.000%	-
108373	RES	13,129	ID	0.000%	-
108373	RES	(236,706)	OR	0.000%	-
108373	RES	(897,971)	UT	0.000%	-
108373	RES	426,187	WA	100.000%	426,187
108373	RES	(301,032)	WY	0.000%	-
108373	RES	(101,381)	WY	0.000%	-
		(56,372,424)			(5,612,469)

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation and Amortization Reserve to December 2013 Balance Adjustment 6.2

		TOTAL	WCA		WASHINGTON
ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
108DP	RES	601.799	CA	0.000%	
108DP 108DP	RES	181,495	D D	0.000%	-
108DF 108DP	RES		OR	0.000%	-
	RES	246,594	UT		-
108DP 108DP	RES	(1,187,953)	WA	0.000% 100.000%	60,332
108DP 108DP	RES	60,332 10,574	WA	0.000%	00,332
108DP 108DP	RES	(90,784)	WY	0.000%	-
108DF 108GP	RES		CA		-
108GP 108GP	RES	(148,619)	CAEE	0.000%	-
108GP 108GP	RES	(44,751)	CAEE	0.000%	-
108GP	RES	(2,271,916)	CAGE	23.085%	-
108GP 108GP	RES	(387,633) 1,355,349	CAGW	23.085%	-
108GP	RES RES	(493,476)	ID	0.000%	-
108GP		(296,713)	JBG	22.954%	
108GP	RES	(4,860,287)	OR	0.000%	-
108GP	RES	(7,786,688)	SO	6.854%	
108GP	RES	(2,476,146)	UT	0.000%	-
108GP	RES	(936,028)	WA	100.000%	(936,028)
108GP	RES	(1,810,836)	WY	0.000%	-
108GP	RES	(149,130)	WY	0.000%	-
108HP	RES	(1,171,593)	CAGE	0.000%	-
108HP	RES	(7,162,472)	CAGW	23.085%	
108MP	RES	(2,572,935)	CAEE	0.000%	-
108OP	RES	(24,599,685)	CAGE	0.000%	-
108OP	RES	(19,262,810)	CAGW	23.085%	
108SP	RES	(46,703,373)	CAGE	0.000%	
108SP	RES	(2,814,722)	CAGW	23.085%	
108SP	RES	(1,603,646)	JBG	22.954%	
108TP	RES	(27,719,686)	CAGE	0.000%	
108TP	RES	(8,786,844)	CAGW	23.085%	
108TP	RES	(1,127,974)	JBG	22.954%	
108TP	RES	289,867	SG	7.906%	
111GP	RES	(43,593)	CA	0.000%	
111GP	RES	188,008	CN	6.917%	
111GP	RES	(154,782)	OR	0.000%	
111GP	RES	6,127,801	SO	6.854%	
111GP	RES	(364)	UT	0.000%	-
111GP	RES	(38,827)	WA	100.000%	(38,827)
111GP	RES	(98,696)	WY	0.000%	-
111GP	RES	(30,862)	CAGW	23.085%	
111GP	RES	(42,858)	ID	0.000%	
111GP	RES	(317)	WY	0.000%	
111HP	RES	(137,041)	CAGW	23.085%	
111IP	RES	(148,840)	CAEE	0.000%	
111IP	RES	(1,933,042)	CAGE	0.000%	
111IP	RES	(5,649,846)	CAGW	23.085%	
111IP	RES	(1,327,723)	CN	6.917%	
111IP	RES	(10,583)	ID	0.000%	
111IP	RES	(961)	JBG	22.954%	
111IP	RES	(8,762)	OR	0.000%	
111IP	RES	512,459	SG	7.906%	
111IP	RES	(7,404,352)	SO	6.854%	
111IP	RES	(10,341)	UT	0.000%	
111IP	RES	(80,878)	WY	0.000%	-
		(174,015,090)			(914,523)

Description of Adjustment: This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation Study & Annual Depreciation Adjustment 6.3

Adjustment 6.3					
		TOTAL	WCA		WASHINGTON
	ACCOUNT TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Additional to Francisco					
Adjustment to Expense: Depreciation Expense	403SP RES	124,536,092	CAGE	0.000%	-
Depreciation Expense	403SP RES	1,954,091	CAGW	23.085%	451,100
Depreciation Expense	403SP RES	8,809,771	JBG	22.954%	2,022,185
Depreciation Expense	403HP RES	3,959,673	CAGE	0.000%	-
Depreciation Expense	403HP RES	8,915,870	CAGW	23.085%	2,058,218
Depreciation Expense	403OP RES	(6,090,878)	CAGE	0.000%	-
Depreciation Expense	403OP RES	(3,162,044)	CAGW	23.085%	(729,954)
Depreciation Expense	403TP RES	(1,592,324)	CAGE	0.000%	-
Depreciation Expense	403TP RES	(1,852,427)	CAGW	23.085%	(427,631)
Depreciation Expense	403TP RES	(27,271)	JBG	22.954%	(6,260)
Depreciation Expense	403TP RES	(8,864)	SG	7.906%	(701)
Depreciation Expense	403364 RES	270,092	CA	0.000%	-
Depreciation Expense	403364 RES	487,502	ID	0.000%	-
Depreciation Expense	403364 RES	(5,061,890)	OR	0.000%	-
Depreciation Expense	403364 RES	4,429,831	UT	0.000%	-
Depreciation Expense	403364 RES	(1,145,589)	WA	100.000%	(1,145,589)
Depreciation Expense	403364 RES	728,874	WY	0.000%	-
Depreciation Expense	403364 RES 403GP RES	149,310	WY CA	0.000%	-
Depreciation Expense		16,677		0.000%	-
Depreciation Expense	403GP RES 403GP RES	66,937	CAEE	0.000%	-
Depreciation Expense Depreciation Expense	403GP RES 403GP RES	154,510 122,276	CAGE CAGW	0.000% 23.085%	28,227
Depreciation Expense	403GP RES	(100,487)	CAGW	6.917%	(6,951)
Depreciation Expense	403GP RES	21,497	ID	0.000%	(0,951)
Depreciation Expense	403GP RES	(26,969)	JBG	22.954%	(6,191)
Depreciation Expense	403GP RES	103,292	OR	0.000%	(0,1)1)
Depreciation Expense	403GP RES	88	SG	7.906%	7
Depreciation Expense	403GP RES	477,034	so	6.854%	32,696
Depreciation Expense	403GP RES	(62,606)	UT	0.000%	-
Depreciation Expense	403GP RES	(255,941)	WA	100.000%	(255,941)
Depreciation Expense	403GP RES	(267,490)	WY	0.000%	-
Depreciation Expense	403GP RES	(88,757)	WY	0.000%	-
		135,459,879		-	2,013,216
		135,459,879		=	2,013,216
Adjustment to Reserve:					2,013,216
Depreciation Reserve	108SP RES	(124,536,092)	CAGE	0.000%	-
Depreciation Reserve Depreciation Reserve	108SP RES	(124,536,092) (1,954,091)	CAGW	23.085%	(451,100)
Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES	(124,536,092) (1,954,091) (8,809,771)	CAGW JBG	23.085% 22.954%	-
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673)	CAGW JBG CAGE	23.085% 22.954% 0.000%	(451,100) (2,022,185)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870)	CAGW JBG CAGE CAGW	23.085% 22.954% 0.000% 23.085%	(451,100)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108HP RES 108OP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878	CAGW JBG CAGE CAGW CAGE	23.085% 22.954% 0.000% 23.085% 0.000%	(451,100) (2,022,185) (2,058,218)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108HP RES 108HP RES 108OP RES 108OP RES 108OP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044	CAGW JBG CAGE CAGW CAGE CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085%	(451,100) (2,022,185)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324	CAGW JBG CAGE CAGW CAGE CAGW CAGE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 1080P RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427	CAGW JBG CAGE CAGW CAGE CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085%	(451,100) (2,022,185) (2,058,218) 729,954 427,631
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108OP RES 108DP RES 108TP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 1080P RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,552,324 1,852,427 27,271 8,864	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085%	(451,100) (2,022,185) (2,058,218) 729,954 427,631
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 23.085% 22.954% 7.906%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP </td <td>(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092)</td> <td>CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA</td> <td>23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000%</td> <td>(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260</td>	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108364 RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,27,271 8,864 (270,092) (487,502)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TA RES 108364 RES 108364 RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 23.085% 22.954% 7.906% 0.000% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108364 RES 108364 RES 108364 RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,852,247 1,852,244 1,852,247 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 23.085% 22.954% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES <tr< td=""><td>(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677)</td><td>CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA</td><td>23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%</td><td>(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701</td></tr<>	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES <tr< td=""><td>$\begin{array}{c} (124,536,092)\\ (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 27,271\\ 27,271\\ 8,864\\ (270,092)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937) \end{array}$</td><td>CAGW JBG CAGE CAGW CAGE CAGW JBG CAGW JBG CAGW JBG CA UT WT WT WY WY CA EAEE</td><td>23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%</td><td>(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701</td></tr<>	$\begin{array}{c} (124,536,092)\\ (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 27,271\\ 27,271\\ 8,864\\ (270,092)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937) \end{array}$	CAGW JBG CAGE CAGW CAGE CAGW JBG CAGW JBG CAGW JBG CA UT WT WT WY WY CA EAEE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES 1086P RES 1086P RES 1086P RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,592,324 1,592,324 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,6777) (66,937) (154,510)	CAGW JBG CAGE CAGW CAGW CAGW CAGE CAGW JBG SG CA ID OR UT WA UT WA WY CA CAEE CAGE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - - 1,145,589 -
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES 1086P RES 108GP RES 108GP RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (12,2,276)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY WY WY WY WY CA CAEE CAGE CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - - (28,227)
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108367 RES 108689 RES 10869 RES 10869 RES 10869 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) (6,090,878 3,162,044 1,852,2427 1,852,327 (27,271 8,864 (270,092) (487,502) (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487	CAGW JBG CAGE CAGW CAGE CAGW CAGW CAGW JBG SG CA ID OR UT WA WY WY CA EE CAGE CAGE CAGE CAGE CAGE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000%0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%00% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - - 1,145,589 -
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES 1086P RES 1086P RES 1086P RES 1086P RES	$\begin{array}{c} (124,536,092)\\ (1,954,091)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 7,2,711\\ 8,864\\ (270,092)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937)\\ (154,510)\\ (122,276)\\ 100,487\\ (21,497)\end{array}$	CAGW JBG CAGE CAGW CAGW CAGW CAGW JBG SG CA ID OR UT WA WY CA CAGE CAGE CAGW CN ID	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - 1,145,589 - - (28,227) 6,951
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES 108367 RES 108689 RES 10869 RES 10869 RES 10869 RES	$\begin{array}{c} (124,536,092)\\ (1,954,091)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 72,721\\ 8,864\\ (270,092)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937)\\ (154,510)\\ (154,510)\\ (122,276)\\ 100,487\\ (21,497)\\ (21,497)\\ (26,969) \end{array}$	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG CAGW WY WY WY WY WY WY WY WY CA CAEE CAGW CN ID D GG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 7.906% 0.000%0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.00	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - - (28,227)
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Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 1086P RES 1086P RES 1086P RES 1086P RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,27,271 8,864 (270,092) (4,87,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (166,937) (154,510) (152,276) 100,487 (21,497) 26,969 (103,292) (88)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY CA CAGE CAGW CAGE CAGW CN ID JBG OR SG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000% 2.954% 0.000% 2.954%	(451,100) (2,022,185) (2,058,218) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - - (28,227) 6,951 - - (28,227) 6,951 - - (7)
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 1086P RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (16,677) (66,937) (154,510) (164,571) (154,510) (162,276) 100,487 (21,497) 26,969 (103,292) (103,29	CAGW JBG CAGE CAGW CAGE CAGW JBG CAGW JBG OR UT OR UT WA WY WY WY WY WY WY CA CAEE CAGW CN ID OR CAE CAGW JBG OR SO	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 7.906% 0.000%0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.00	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - - 1,145,589 - - (28,227) 6,951 - - 6,951 - -
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108367 RES 108368 RES 108369 RES 108369 RES <tr< td=""><td>$\begin{array}{c} (124.536,092)\\ (1.954,091)\\ (3.959,673)\\ (8.915,870)\\ 6.090,878\\ 3.162,044\\ 1.852,242\\ 1.852,242\\ 1.852,242\\ (270,092)\\ (487,502)\\ 5.061,890\\ (2429,831)\\ 1.145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937)\\ (154,510)\\ (154,510)\\ (154,510)\\ (154,510)\\ (122,276)\\ 100,487\\ (21,497)\\ 26,969\\ (103,292)\\ (88)\\ (477,034)\\ 62,606\end{array}$</td><td>CAGW JBG CAGE CAGW CAGW CAGW CAGW CAGW CAGW UT WA WY CA CAGE CAGE CAGE CAGE CAGE CAGE CAGE C</td><td>23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 0.000% 0.000% 23.085% 0.000% 0.000% 23.085% 0.000%0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%</td><td>(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - - 1,145,589 - - (28,227) 6,951 - - (28,227) 6,951 - - (1) (32,696)</td></tr<>	$\begin{array}{c} (124.536,092)\\ (1.954,091)\\ (3.959,673)\\ (8.915,870)\\ 6.090,878\\ 3.162,044\\ 1.852,242\\ 1.852,242\\ 1.852,242\\ (270,092)\\ (487,502)\\ 5.061,890\\ (2429,831)\\ 1.145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937)\\ (154,510)\\ (154,510)\\ (154,510)\\ (154,510)\\ (122,276)\\ 100,487\\ (21,497)\\ 26,969\\ (103,292)\\ (88)\\ (477,034)\\ 62,606\end{array}$	CAGW JBG CAGE CAGW CAGW CAGW CAGW CAGW CAGW UT WA WY CA CAGE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 0.000% 0.000% 23.085% 0.000% 0.000% 23.085% 0.000%0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - - 1,145,589 - - (28,227) 6,951 - - (28,227) 6,951 - - (1) (32,696)
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108GP RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,2,71 8,864 (270,092) (4,87,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (166,937) (154,510) (162,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,606 255,941	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA W W W W W W W W W W W W W W W W W CA CAGE CAGW CA CAGE SG SO UT WA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000%0.000% 0.000%0.000%0.000% 0.00%	(451,100) (2,022,185) (2,058,218) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - - (28,227) 6,951 - - (28,227) 6,951 - - (7)
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108367 RES 108368 RES 108369 RES 108369 RES <tr< td=""><td>$\begin{array}{c} (124,536,092)\\ (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,2427\\ 27,2711\\ 8,864\\ (270,092)\\ (487,502)\\ (487,502)\\ 5,061,890\\ (447,502)\\ 5,061,890\\ (447,502)\\ 5,061,890\\ (447,502)\\ (10,92)\\ (10,92)\\ (10,92)\\ (10,92)\\ (10,92)\\ (103,29$</td><td>CAGW JBG CAGE CAGW CAGW CAGW CAGW CAGW CAGW UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C</td><td>23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.854% 0.000% 0.854% 0.000% 0.854% 0.000%</td><td>(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - - 1,145,589 - - (28,227) 6,951 - - (28,227) 6,951 - - (7) (32,696)</td></tr<>	$\begin{array}{c} (124,536,092)\\ (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,2427\\ 27,2711\\ 8,864\\ (270,092)\\ (487,502)\\ (487,502)\\ 5,061,890\\ (447,502)\\ 5,061,890\\ (447,502)\\ 5,061,890\\ (447,502)\\ (10,92)\\ (10,92)\\ (10,92)\\ (10,92)\\ (10,92)\\ (103,29$	CAGW JBG CAGE CAGW CAGW CAGW CAGW CAGW CAGW UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.854% 0.000% 0.854% 0.000% 0.854% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - - 1,145,589 - - (28,227) 6,951 - - (28,227) 6,951 - - (7) (32,696)
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108367 RES 10867 RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,2,71 8,864 (270,092) (4,87,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (166,937) (154,510) (162,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,606 255,941	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA W W W W W W W W W W W W W W W W W CA CAGE CAGW CA CAGE SG SO UT WA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000% 2.2.954% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000% 0.000%0.000%0.000% 0.000%0.000%0.000% 0.00%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - - 1,145,589 - - (28,227) 6,951 - - (28,227) 6,951 - - (1) (32,696)
Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108OP RES 108OP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108367 RES 10867 RES	(124,536,092) (1,954,091) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 7,2,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (1	CAGW JBG CAGE CAGW CAGW CAGW CAGW CAGW CAGW UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.854% 0.000% 0.854% 0.000% 0.854% 0.000%	(451,100) (2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951 - - (28,227) 6,951 - - (7) (32,696) - - - - - - - - - - - - - - - - - - -

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation Study & Annual Depreciation Adjustment 6.3

Adjustment 6.3						
			TOTAL	WCA		WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Tax Adjustment:						
Schedule M Additions	SCHMAT	RES	120,967,073	CAGE	0.000%	-
Schedule M Additions	SCHMAT	RES	5,977,766	CAGW	23.085%	1,379,961
Schedule M Additions	SCHMAT	RES	8,755,530	JBG	22.954%	2,009,735
Schedule M Additions	SCHMAT	RES	(8,776)	SG	7.906%	(694)
Schedule M Additions	SCHMAT	RES	286,769	CA	0.000%	-
Schedule M Additions	SCHMAT	RES	508,998	ID	0.000%	-
Schedule M Additions	SCHMAT	RES	(4,958,598)	OR	0.000%	-
Schedule M Additions	SCHMAT	RES	4,367,225	UT	0.000%	-
Schedule M Additions	SCHMAT	RES	(1,401,530)	WA	100.000%	(1,401,530)
Schedule M Additions	SCHMAT	RES	461,383	WY	0.000%	-
Schedule M Additions	SCHMAT	RES	60,553	WY	0.000%	-
Schedule M Additions	SCHMAT	RES	66,937	CAEE	0.000%	-
Schedule M Additions	SCHMAT	RES	477,034	SO	6.854%	32,696
Schedule M Additions	SCHMAT	RES	(100,487)	CN	6.917%	(6,951)
			135,459,879			2,013,216
		-				
Deferred Income Tax Expense	41010	RES	(45,908,214)	CAGE	0.000%	-
Deferred Income Tax Expense	41010	RES	(2,268,622)	CAGW	23.085%	(523,709)
Deferred Income Tax Expense	41010	RES	(3,322,811)	JBG	22.954%	(762,714)
Deferred Income Tax Expense	41010	RES	3,331	SG	7.906%	263
Deferred Income Tax Expense	41010	RES	(108,832)	CA	0.000%	-
Deferred Income Tax Expense	41010	RES	(193,170)	ID	0.000%	-
Deferred Income Tax Expense	41010	RES	1,881,837	OR	0.000%	-
Deferred Income Tax Expense	41010	RES	(1,657,406)	UT	0.000%	-
Deferred Income Tax Expense	41010	RES	531,895	WA	100.000%	531,895
Deferred Income Tax Expense	41010	RES	(175,100)	WY	0.000%	-
Deferred Income Tax Expense	41010	RES	(22,980)	WY	0.000%	-
Deferred Income Tax Expense	41010	RES	(25,403)	CAEE	0.000%	-
Deferred Income Tax Expense	41010	RES	(181,039)	SO	6.854%	(12,408)
Deferred Income Tax Expense	41010	RES	38,136	CN	6.917%	2,638
r i i i i i i i i i i i i i i i i i i i		-	(51,408,379)			(764,036)
		-			-	
Accumulated Deferred Inc Tax Bal	282	RES	45,908,214	CAGE	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	2,268,622	CAGW	23.085%	523,709
Accumulated Deferred Inc Tax Bal	282	RES	3,322,811	JBG	22.954%	762,714
Accumulated Deferred Inc Tax Bal	282	RES	(3,331)	SG	7.906%	(263)
Accumulated Deferred Inc Tax Bal	282	RES	108.832	CA	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	193,170	ID	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	(1,881,837)	OR	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	1,657,406	UT	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	(531,895)	WA	100.000%	(531,895)
Accumulated Deferred Inc Tax Bal	282	RES	175,100	WY	0.000%	
Accumulated Deferred Inc Tax Bal	282	RES	22,980	WY	0.000%	
Accumulated Deferred Inc Tax Bal	282	RES	25,403	CAEE	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	181,039	SO	6.854%	12,408
Accumulated Deferred Inc Tax Bal	282	RES	(38,136)	CN	6.917%	(2.638)
	202		51,408,379		0.717/0	764,036
		=				

Description of Adjustment: This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation expense impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12).

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Vehicle Depreciation - Depreciation Study Adjustment 6.4

ACCOUNT TYPE COMPAN WAS WASHINGTON Adjustnent to Expense COMPAN <	Aujustinent 0.4						
Adjustment to Expense: Steam Operations 500 (202,87) RES CAGE 0000% . Steam Operations 500 (10) RES CAGW 23.085% (2) Steam Operations 500 (13.944) RES JBG 22.954% (3.201) Steam Operations 500 (29.51) RES CAEE 0.000% . Fuel Related - Non-NPC 501 (18.33) RES SE 7.570% (9.517) Steam Maintenance 512 (12.57.23) RES SE 7.570% (24.557) Steam Maintenance 512 (52.248) RES CAGE 0.000% . Hydro Operations 533 (17.462) RES CAGE 0.000% . Hydro Operations 535 (23.053) RES SG 7.906% (.5422) Hydro Operations 535 (80.250) RES SG 7.906% (.5422) Hydro Operations 548 (1.437) RES					WCA		WASHINGTON
Adjustment to Expense: Steam Operations 500 (202,87) RES CAGE 0000% . Steam Operations 500 (10) RES CAGW 23.085% (2) Steam Operations 500 (13.944) RES JBG 22.954% (3.201) Steam Operations 500 (29.51) RES CAEE 0.000% . Fuel Related - Non-NPC 501 (18.33) RES SE 7.570% (9.517) Steam Maintenance 512 (12.57.23) RES SE 7.570% (24.557) Steam Maintenance 512 (52.248) RES CAGE 0.000% . Hydro Operations 533 (17.462) RES CAGE 0.000% . Hydro Operations 535 (23.053) RES SG 7.906% (.5422) Hydro Operations 535 (80.250) RES SG 7.906% (.5422) Hydro Operations 548 (1.437) RES		ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Seam Operations 500 (10) RES CAGW 23.085% (2) Steam Operations 500 (13,944) RES JBG 22.9548 (3,201) Steam Operations 500 (78) RES SG 7.9066 (6) Fuel Related - Non-NPC 501 (18,33) RES SE 7.5706 (9,517) Steam Maintenance 512 (52,248) RES SE 7.5706 (9,517) Steam Maintenance 512 (52,248) RES JBG 22,9548 (12,672) Steam Maintenance 512 (52,248) RES CAGW 23,085% (21) Steam Maintenance 512 (310,625) RES SG 7.906% (24,57) Hydro Operations 535 (17,462) RES CAGW 23,085% (21) Hydro Operations 535 (36,444) RES CAGW 23,085% (21) Hydro Operations 548 (1,710) RES CAGE <td< td=""><td>Adjustment to Expense:</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Adjustment to Expense:						
Steam Operations 500 (13,944) RES JBG 22,954% (3,201) Steam Operations 500 (78) RES SG 7,906% (6) Fuel Related - Non-NPC 501 (2,951) RES SE 7,570% (63) Fuel Related - Non-NPC 501 (125,723) RES SE 7,570% (63) Steam Maintenance 512 (125,723) RES CAGE 0,000% - Steam Maintenance 512 (310,625) RES SG 7,906% (24,557) Hydro Operations 535 (17,462) RES CAGE 0,000% - Hydro Operations 535 (3,644) RES SG 7,906% (2,976) Hydro Operations 535 (3,455) RES CAGE 0,000% - Hydro Operations 548 (1,761) RES CAGE 0,000% - Other Operations 548 (1,761) RES CAGE 0,000%		500	(202,872)		CAGE	0.000%	-
Steam Operations 500 (78) RES SG 7.00% · Fuel Related - Non-NPC 501 (1,251) RES CAEE 0.00% · Fuel Related - Non-NPC 501 (1,831) RES SE 7.570% (63) Fuel Related - Non-NPC 501 (125,723) RES SE 7.570% (67) Steam Maintenance 512 (52,248) RES DBE 2.2954% (12,681) Steam Maintenance 512 (52,248) RES CAGE 0.000% - Hydro Operations 535 (17,642) RES CAGE 0.000% - Hydro Operations 535 (23,053) RES CAGE 0.000% - Hydro Operations 535 (37,644) RES CAGE 0.000% - Hydro Maintenance 545 (3,455) RES CAGE 0.000% - Other Operations 548 (11,761) RES CAGE 0.000%							
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Customer Services 908 (7,197) RES CN 6.917% (498) Customer Services 908 (17,963) RES WA 100.000% (1,050) Administrative & General 920 (6.851) RES WA 100.000% (1,650) Administrative & General 920 (274,692) RES SO 6.854% (18,827) Administrative & General 935 93 RES WA 100.000% - Administrative & General 935 (7,395) RES SO 6.854% (18,827) Administrative & General 935 (7,395) RES SO 6.854% (507) Tax Adjustment:							
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Administrative & General 920 (6,851) RES WA 100.000% (1,632) Administrative & General 920 (274,692) RES SO 6,854% (18,827) Administrative & General 935 93 RES WA 100.000% (1,632) Administrative & General 935 (7,395) RES SO 6,854% (507) Administrative & General 935 (1,920,743) RES SO 6,854% (507) Tax Adjustment:							
Administrative & General 920 (274,692) RES SO 6.854% (18,827) Administrative & General 935 93 RES WA 100.000% - Administrative & General 935 (7,395) RES SO 6.854% (103,000%) Administrative & General 935 (1,920,743) RES SO 6.854% (507) Tax Adjustment:							
Administrative & General 935 93 RES WA 100.000% Administrative & General 935 (7,395) RES SO 6.854% (507) Tax Adjustment: (1,920,743) (132,158) (132,158) (132,158) Schedule M Additions SCHMAT (360,201) RES CAGE 0.000%							
Administrative & General 935 (7,395) RES SO 6.854% (507) Tax Adjustment:							(10,027)
Image: Tax Adjustment: (1,920,743) (132,158) Schedule M Additions SCHMAT (360,201) RES CAGE 0.000% -							(507)
Tax Adjustment: Schedule M Additions SCHMAT (360,201) RES CAGE 0.000% -	Administrative de General	755		KLS	50	0.05470	
Schedule M Additions SCHMAT (360,201) RES CAGE 0.000% -	Tax Adjustment:	:	(1,)=0,) (0)			:	(101,100)
		SCHMAT	(360,201)	RES	CAGE	0.000%	-
	Schedule M Additions	SCHMAT	(43,633)	RES	CAGW	23.085%	(10,073)
Schedule M Additions SCHMAT (74,227) RES JBG 22.954% (17,038)	Schedule M Additions	SCHMAT		RES	JBG	22.954%	
Schedule M Additions SCHMAT (1,831) RES JBE 22.612% (414)	Schedule M Additions	SCHMAT	(1,831)	RES	JBE	22.612%	(414)
Schedule M Additions SCHMAT (436,165) RES SG 7.906% (34,482)	Schedule M Additions	SCHMAT	(436,165)	RES	SG	7.906%	(34,482)
Schedule M Additions SCHMAT (80,225) RES SG-P 100.000% (6,342)	Schedule M Additions	SCHMAT	(80,225)	RES		100.000%	(6,342)
Schedule M Additions SCHMAT (37,644) RES SG-U 100.000% (2,976)				TCL D			(2,976)
Schedule M Additions SCHMAT (10) RES OR 0.000% -							-
Schedule M Additions SCHMAT (264,680) RES WA 100.000% (264,680)							
Schedule M Additions SCHMAT (104,924) RES SNPD 6.280% (6,590)							(6,590)
Schedule M Additions SCHMAT (2,951) RES CAEE 0.000% -							-
Schedule M Additions SCHMAT (126,558) RES SE 7.570% (9,580)							
Schedule M Additions SCHMAT (282,086) RES SO 6.854% (19,334)							
Schedule M Additions SCHMAT (105,607) RES CN 6.917% (7,305) (1,920,742) (278,914)	Scnedule M Additions	SCHMAT		RES	CN	6.917%	
(1,920,743) (378,814)			(1,720,743)				(370,014)

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Vehicle Depreciation - Depreciation Study Adjustment 6.4

			TOTAL	WCA		WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Deferred Income Tax Expense	41010	136,700	RES	CAGE	0.000%	-
Deferred Income Tax Expense	41010	16,559	RES	CAGW	23.085%	3,823
Deferred Income Tax Expense	41010	28,170	RES	JBG	22.954%	6,466
Deferred Income Tax Expense	41010	695	RES	JBE	22.612%	157
Deferred Income Tax Expense	41010	165,529	RES	SG	7.906%	13,086
Deferred Income Tax Expense	41010	30,446	RES	SG-P	100.000%	2,407
Deferred Income Tax Expense	41010	14,286	RES	SG-U	100.000%	1,129
Deferred Income Tax Expense	41010	4	RES	OR	0.000%	-
Deferred Income Tax Expense	41010	100,449	RES	WA	100.000%	100,449
Deferred Income Tax Expense	41010	39,820	RES	SNPD	6.280%	2,501
Deferred Income Tax Expense	41010	1,120	RES	CAEE	0.000%	-
Deferred Income Tax Expense	41010	48,030	RES	SE	7.570%	3,636
Deferred Income Tax Expense	41010	107,055	RES	SO	6.854%	7,337
Deferred Income Tax Expense	41010	40,079	RES	CN	6.917%	2,772
	_	728,941				143,764
	-		•			-
Deferred Income Tax Balance	282	(136,700)	RES	CAGE	0.000%	-
Deferred Income Tax Balance	282	(16,559)	RES	CAGW	23.085%	(3,823)
Deferred Income Tax Balance	282	(28,170)	RES	JBG	22.954%	(6,466)
Deferred Income Tax Balance	282	(695)	RES	JBE	22.612%	(157)
Deferred Income Tax Balance	282	(165,529)	RES	SG	7.906%	(13,086)
Deferred Income Tax Balance	282	(30,446)	RES	SG-P	100.000%	(2,407)
Deferred Income Tax Balance	282	(14,286)	RES	SG-U	100.000%	(1,129)
Deferred Income Tax Balance	282	(4)	RES	OR	0.000%	-
Deferred Income Tax Balance	282	(100,449)	RES	WA	100.000%	(100,449)
Deferred Income Tax Balance	282	(39,820)	RES	SNPD	6.280%	(2,501)
Deferred Income Tax Balance	282	(1,120)	RES	CAEE	0.000%	-
Deferred Income Tax Balance	282	(48,030)	RES	SE	7.570%	(3,636)
Deferred Income Tax Balance	282	(107,055)	RES	SO	6.854%	(7,337)
Deferred Income Tax Balance	282	(40,079)	RES	CN	6.917%	(2,772)
	_	(728,941)				(143,764)
	-		-			

Description of Adjustment: This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Interest True Up Adjustment 7.1

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:						
Other Interest Expense - Restating	427	1	(1,166,077)	WA	100.0000% 100.0000%	(1,166,077)
Other Interest Expense - Pro forma	427	3	925,286 (240,791)	WA	100.0000%	925,286 (240,791)
Adjustment Detail:						
Restating:						
Jurisdiction Specific Adjusted Rate Base						812,604,392
Weighted Cost of Debt:						2.62212%
Trued-up Interest Expense						21,307,430
Unadjusted Interest Expense						21,485,186
Restating Interest True-up Adjustment						(177,757)
Pro Forma:						
Jurisdiction Specific Adjusted Rate Base						849,625,445
Weighted Cost of Debt:						2.622%
Trued-up Interest Expense						22,278,165
Restated Interest Expense						21,307,430
Total Pro Forma Interest True-up Adjustment						970,735

Description of Company Adjustment: This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Property Tax Expense Adjustment 7.2

		WASHINGTON				
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Taxes Other Than Income	408	3	7,525,571	GPS	6.854%	-

Description of Adjustment:

Staff contests the predicted increase in the level of property tax expense and therefore removes the adjustment entirely. Staff Witness Mr. Ball discusses this adjustment in his direct testimony.

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Renewable Energy Tax Credit Adjustment 7.3

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense: FED Renewable Energy Tax Credit	40910	3	(26,677,936)	CAGW	23.085%	(6,158,571)
Remove from Base Period: FED Renewable Energy Tax Credit	40910	3	69,527,495	SG	7.906%	5,496,654

Description of Adjustment

Description of Aquisiment The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1. PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement ADIT Balance Adjustment Adjustment 7.4

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Tax:						
ADIT Balance - AMA	282	1	3,576,942,530	DITBAL	6.053%	216,529,781
Cholla SHL - AMA	190	1	(38,122,398)	CAGE	0.000%	-
Accel Amort of Pollution Cntrl Facilities - AMA	281	1	216,305,188	SG	7.906%	17,100,498
California - YE	282	1	(85,738,973)	CA	0.000%	-
Idaho - YE	282	1	(219,454,595)	ID	0.000%	-
Other - YE	282	1	(60,335,534)	OTHER	0.000%	-
Oregon - YE	282	1	(1,051,950,277)	OR	0.000%	-
Utah - YE	282	1	(1,701,422,089)	UT	0.000%	-
Washington - YE	282	1	(236,299,981)	WA	100.000%	(236,299,981)
Wyoming - YE	282	1	(548,332,958)	WY	0.000%	-
Repair Deduction - YE	282	1	10,812,249	SG	7.906%	854,787
PP&E Adjustment - YE - SNP	282	1	51,689	SNP	6.221%	3,215
PP&E Adjustment - YE - CIAC	282	1	78,518	CIAC	6.280%	4,931
PP&E Adjustment - YE - JBG	282	1	6,078	JBG	22.954%	1,395
PP&E Adjustment - YE - SNPD	282	1	323,229	SNPD	6.280%	20,300
PP&E Adjustment - YE - SO	282	1	(141,882)	SO	6.854%	(9,725)
Accum Def Inc Tax Balance - Klamath - AMA	282	1	683,450	CAGW	23.085%	157,774
			(136,595,756)			(1,637,024)

Description of Adjustment: This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement WA Low Income Tax Credit Adjustment 7.5

		WASHINGTON				
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Taxes - Other	408	3	39,804	WA	100%	-

Description of Adjustment:

Staff contests the predicted decrease in the level of the Low Income Tax Credit and therefore removes the adjustment entirely. Staff Witness Ms. Erdahl discusses this adjustment in her direct testimony.

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2014 authorized credit amount, per a July 26, 2013 letter from the Washington Department of Revenue.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Washington Flow-Through Adjustment

Adjustment 7.	6
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•						
			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment toTax:						
Accum Def Inc Tax Balance	190	1	(4,237,590)		11.936%	(505,791)
Accum Def Inc Tax Balance	190	1	(719,571)	CAEE	0.000%	0
Accum Def Inc Tax Balance	190	1	-	CAEW	22.741%	0
Accum Def Inc Tax Balance	190	1	(88,108)	CAGE	0.000%	0
Accum Def Inc Tax Balance	190	1	(534,906)	CAGW	23.085%	(123,482)
Accum Def Inc Tax Balance	190	1	-	CN	6.917%	0
Accum Def Inc Tax Balance	190	1	(20,353,137)	JBE	22.612%	(4,602,317)
Accum Def Inc Tax Balance Accum Def Inc Tax Balance	190	1	(1,045,217)	SE	7.570%	(79,121)
Accum Def Inc Tax Balance Accum Def Inc Tax Balance	190 190	1	(5,808,656)	SG SNPD	7.906% 6.280%	(459,217)
Accum Def Inc Tax Balance Accum Def Inc Tax Balance	190	1	- (45,140,552)	SNPD	6.280%	(3,093,904)
Accum Def Inc Tax Balance	190	1	(1,925,357)	TROID	23.023%	(443,284)
Accum Def Inc Tax Balance	190	1	(9,109)	CA	0.000%	(445,284)
Accum Def Inc Tax Balance	190	1	(2,868,925)	OR	0.000%	0
Accum Def Inc Tax Balance	190	1	(186,421)	ID	0.000%	0
Accum Def Inc Tax Balance	190	1	(30,275,486)	OTHER	0.000%	0
Accum Def Inc Tax Balance	190	1	(585,625)	UT	0.000%	0
Accum Def Inc Tax Balance	190	1	(196,083)	WY	0.000%	0
Accum Def Inc Tax Balance	190	1	(1,437,017)	WA	100.000%	(1,437,017)
			(115,411,760)			(10,744,134)
Accum Def Inc Tax Balance	282	1	5,590,202	CAEE	0.000%	0
Accum Def Inc Tax Balance	282	1	(13,399,273)	OTHER	0.000%	0
Accum Def Inc Tax Balance	282	1	(14,384,740)	SO	6.854%	(985,921)
		-	(22,193,811)			(985,921)
Accum Def Inc Tax Balance	283	1	1,495,653	CAEE	0.000%	0
Accum Def Inc Tax Balance	283	1	2,560,977	CAGE	0.000%	0
Accum Def Inc Tax Balance	283	1	1,750,389	CAGW	23.085%	404,075
Accum Def Inc Tax Balance	283	1	7,701,812	GPS	6.854%	527,877
Accum Def Inc Tax Balance	283	1	3,344,054	SNP	6.221%	208,024
Accum Def Inc Tax Balance	283	1	11,317,077	SO	6.854%	775,665
Accum Def Inc Tax Balance	283	1	377,411	CA	0.000%	0
Accum Def Inc Tax Balance	283	1	183,969	ID	0.000%	0
Accum Def Inc Tax Balance	283	1	(1,136,309)	OR	0.000%	0
Accum Def Inc Tax Balance	283	1	91,186,468	OTHER	0.000%	0
Accum Def Inc Tax Balance	283	1	3,003,780	UT	0.000%	0
Accum Def Inc Tax Balance	283	1	151,444	WA	100.000%	151,444
Accum Def Inc Tax Balance	283	1	1,089,877	WY	0.000%	2,067,086
		-	123,026,602			2,007,080
Net Change to Rate base Tax Accounts			(14,578,969)			(9,662,969)
Adjustment to Expense:						
Deferred Income Tax Expense	41010	1	292,874	CAEE	0.000%	0
Deferred Income Tax Expense	41010	1	(89,180)	CAGE	0.000%	0
Deferred Income Tax Expense	41010	1	(208,729)	CAGW	23.085%	(48,185)
Deferred Income Tax Expense	41010	1	(510,383)	JBE	22.612%	(115,409)
Deferred Income Tax Expense	41010	1	(1,726)	CAEW	22.741%	(393)
Deferred Income Tax Expense	41010	1	6,398,941	SO	6.854%	438,579
Deferred Income Tax Expense	41010	1	33,043	CA	0.000%	0
Deferred Income Tax Expense	41010	1	(16,670)	ID	0.000%	0
Deferred Income Tax Expense	41010	1	49,700	OR	0.000%	0
Deferred Income Tax Expense	41010	1	(20,041,134)	OTHER	0.000%	0
Deferred Income Tax Expense	41010	1	(265,737)	SG	7.906%	(21,008)
Deferred Income Tax Expense	41010	1	218,965	SNPD	6.280%	13,752
Deferred Income Tax Expense	41010	1	628,064	UT	0.000%	0
Deferred Income Tax Expense	41010	1	(108,173)	WA	100.000%	(108,173)
Deferred Income Tax Expense	41010	1	(43,322)	WY	0.000%	0
			(13,663,467)			159,163

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Vashington Flow-Through Adjustment

WASHINGTON TOTAL ACCOUNT TYPE COMPANY FACTOR FACTOR % ALLOCATED (708,014) BADDEBT 2,452,246 CAEE 431,845 CAGE Deferred Income Tax Expense 41110 (84,507) Deferred Income Tax Expense Deferred Income Tax Expense 0.000% 41110 0 41110 0.000% 0 Deferred Income Tax Expense Deferred Income Tax Expense 117,296 (642,537) CAGW GPS 23.085% 6.854% 27.078 41110 41110 (44,039) (642,537) (253,043) (123) 536,191 (147,790) (47,848) (236,048) 47,286 1,158,798 6.854% 22.612% 7.906% 6.221% 6.280% 6.854% 0.000% 0.000% (57,219) (10) 33,355 Deferred Income Tax Expense Deferred Income Tax Expense $\begin{array}{c} 41110\\ 41110\end{array}$ JBE SG Deferred Income Tax Expense 41110 SNP Deferred Income Tax Expense 41110 SNPD (9,282) Deferred Income Tax Expense 41110 SO (3,279) 41110 41110 CA ID Deferred Income Tax Expense 0 Deferred Income Tax Expense 0 Deferred Income Tax Expense 41110 OR 0.000% 0 Deferred Income Tax Expense Deferred Income Tax Expense (3,739,919) 807,588 0.000% 0.000% 41110 OTHER 0 41110 UT 0 Deferred Income Tax Expense Deferred Income Tax Expense $\begin{array}{c} 41110\\ 41110\end{array}$ WA WY 100.000% 0.000% (428,908)(428,908) (270,651) 0 (566,812) (923,631) (14,587,098) Net Deferred Tax Expense Change (407,649)

Description of Adjustment

Adjustment 7.6

This restating adjustment reflects the removal of the December 2013 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Remove Deferred State Tax Expense and Balance Adjustment 7.7

Adjustment to Tax:	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Def Inc Tax Expense	41110	1	(493,727)	WA	100.0000%	(493,727)
ADIT Balance	283	1	246,864	WA	100.0000%	246,864

Description of Adjustment This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Washington Public Utility Tax Adjustmenet Adjustment 7.8

Adjustment to Expense	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Taxes - Other	408	3	(807,244)	WA	100.0000%	(807,244)
Calculation: Base Period WA Public Utility T Normalized Revenues from page WA Public Utility Tax Rate Normalized WA Public Utility T	13,264,318					
Normalized Adjustment to bring	(807,244)					

Description of Adjustment This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement

Jim Bridger Mine Adjustment

Adjustment 8.1

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Coal Mine	399	RES	305,716,950	JBE	22.612%	69,129,708
Misc. Deferred Debits	186M	RES	654,382	JBE	22.612%	147,971
Mining Plant Accumulated Depr.	108MP	RES	(170,046,514)	JBE	22.612%	(38,451,469)
			136,324,818		-	30,826,210
Adjustment to June 2012 YE Rate Base:						
Coal Mine	399	RES	1,640,011	JBE	22.612%	370,845
Misc. Deferred Debits	186M	RES	(216,672)	JBE	22.612%	(48,995)
Mining Plant Accumulated Depr.	108MP	RES	(3,556,156)	JBE	22.612%	(804,130)
			(2,132,816)		-	(482,279)
June 2012 YE Balance						
Coal Mine			307,356,962			
Misc. Deferred Debits			437,710			
Mining Plant Accumulated Depr.			(173,602,670)			
			134,192,001			
Adjustment to Tax:						
Add Back YE ADIT Balance to December 20	190	RES	(15,960,580)	JBE	22.612%	(3,609,058)
Schedule M Adjustment	SCHMAT	RES	(123,982)	JBE	22.612%	(28,035)
Schedule M Adjustment	SCHMDT	RES	(1,904,930)	JBE	22.612%	(430,749)
Schedule M Adjustment	SCHMDT	RES	97,347	SO	6.854%	6,672

Description of Adjustment: PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment for included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

PacifiCorp General Rate Case UE-140617

For The Twelve Months Ended December 2013 - Staff Revenue Requirement Environmental Settlement Adjustment 8.2

ACCOUNT TY		OMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:					
Remove Environmental Cost Amortization as Booked 925 RI	RES ((2,474,315)	SO	6.854%	(169,588)
Add back Third West Amortization 925 RI	RES	343,657	SO	6.854%	23,554
Add back Minor Remediation Projects Cost 925 RI	RES	4,592,979	SO	6.854%	314,800
Total Adjustment to Expense		2,462,321			168,766
				-	
Adjustment to Rate Base:					
Remove Environmental Regulatory Asset as Booked 182M RI	RES (1	12,931,800)	SO	6.854%	(886,337)
Remove Environmental Regulatory Asset as Booked 182M RI	RES	996,885	WA	100.000%	996,885
Add back Third West Regulatory Asset 182M RI	RES	293,102	SO	6.854%	20,089
	(1	11,641,812)			130,637
Adjustment to Tax:				-	
Schedule M Adjustment SCHMDT RI	RES ((4,688,608)	SO	6.854%	(321,354)
Schedule M Adjustment SCHMAT RI	RES ((2,281,625)	SO	6.854%	(156,381)
Schedule M Adjustment SCHMAT RI	RES	(161,748)	WA	100.000%	(161,748)
Def Inc Tax Expense 41110 RI	RES	61,385	WA	100.000%	61,385
ADIT Balance 283 RI	RES	(373,047)	WA	100.000%	(373,047)
Schedule M Adjustment - Third West SCHMAT RI	RES	343,657	SO	6.854%	23,554
Def Inc Tax Expense - Third West 41110 RI	RES	(130,421)	SO	6.854%	(8,939)
ADIT Balance - Third West 283 RI	RES	(111,235)	SO	6.854%	(7,624)

Description of Adjustment

Description of Adjustment On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization projects that cannot be deferred, per the Commission's 2005 order.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Customer Advances for Construction Adjustment 8.3

		WASHINGTON				
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Customer Advances	252	RES	(45,322)	CA	0.000%	-
Customer Advances	252	RES	3,717,193	OR	0.000%	-
Customer Advances	252	RES	(151,254)	WA	100.000%	(151,254)
Customer Advances	252	RES	(123,469)	ID	0.000%	-
Customer Advances	252	RES	(3,150,001)	UT	0.000%	-
Customer Advances	252	RES	(875,588)	WY	0.000%	-
Customer Advances	252	RES	0	CN	6.917%	0
Customer Advances	252	RES	(4,176,221)	SG	7.906%	(330,161)
Customer Advances	252	RES	4,804,663	CAGE	0.000%	-
Customer Advances	252	RES	-	CAGW	23.085%	-
			0			(481,414)

Description of Adjustment: Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Major Plant Additions Adjustment 8.4

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Steam Production	312	PRO	11,092,551	JBG	22.954%	2,546,172
Steam Production	312	PRO	250,000	CAGW	23.085%	57,712
Hydro Production	332	PRO	74,403,588	CAGW	23.085%	17,175,983
Transmission	355	PRO	3,359,989	JBG	22.954%	771,248
Transmission	355	PRO	19,538,850	CAGW	23.085%	4,510,521
General	397	PRO	4,414,551	SO	6.854%	302,570
General	397	PRO	1,418,281	CAGW	23.085%	327,409
	360	PRO	14,732,967	WA	100.000%	14,732,967
Total Rate Base			129,210,776			40,424,582
Accumulated Reserve	108SP	PRO	(269,127)	JBG	22.954%	(61,775)
Accumulated Reserve	108HP	PRO	(7,748)	CAGW	23.085%	(1,789)
Accumulated Reserve	108HP	PRO	(1,757,654)	CAGW	23.085%	(405,753)
Accumulated Reserve	108TP	PRO	(35,463)	JBG	22.954%	(8,140)
Accumulated Reserve	108TP	PRO	(197,467)	CAGW	23.085%	(45,585)
Accumulated Reserve	108GP	PRO	(276,552)	SO	6.854%	(18,955)
Accumulated Reserve	108GP	PRO	(16,327)	CAGW	23.085%	(3,769)
Accumulated Reserve	108360	PRO	(219,676)	WA	100.000%	(219,676)
Total Accumulated Reserve			(2,780,015)			(765,441)
Adjustment to Expense:	10200	DDO	260 127	IDC	22.05.4%	c1 775
Depreciation Expense	403SP	PRO	269,127	JBG	22.954%	61,775
Depreciation Expense	403SP	PRO PRO	6,887	CAGW CAGW	23.085%	1,590
Depreciation Expense	403HP 403TP	PRO	1,683,568	JBG	23.085%	388,650
Depreciation Expense Depreciation Expense	403TP	PRO	35,463 186,481	CAGW	22.954% 23.085%	8,140 43,049
Depreciation Expense	403 IP 403 GP	PRO	265,490	SO	6.854%	18,197
Depreciation Expense	403GP	PRO	16,327	CAGW	23.085%	3,769
Depreciation Expense	403360	PRO	219,676	WA	100.000%	219,676
Total Depreciation Expense	405500	IKO	2,683,020	WЛ	100.00078	744,845
Total Depreciation Expense			2,005,020			744,045
Adjustment to Tax:						
Schedule M Adjust	SCHMAT	PRO	304,591	JBG	22.954%	69,915
Schedule M Adjust	SCHMDT	PRO	717,971	JBG	22.954%	164,802
Def Inc Tax Expense	41010	PRO	156,882	JBG	22.954%	36,011
YE ADIT	282	PRO	(212,284)	JBG	22.954%	(48,727)
Schedule M Adjust	SCHMAT	PRO	1,893,264	CAGW	23.085%	437,058
Schedule M Adjust	SCHMDT	PRO	21,266,885	CAGW	23.085%	4,909,436
Def Inc Tax Expense	41010	PRO	7,352,488	CAGW	23.085%	1,697,313
YE ADIT	282	PRO	(9,823,226)	CAGW	23.085%	(2,267,680)
			(),020,220)			(_,,,
Schedule M Adjust	SCHMAT	PRO	219,676	WA	100.000%	219,676
Schedule M Adjust	SCHMDT	PRO	680,260	WA	100.000%	680,260
Def Inc Tax Expense	41010	PRO	174,796	WA	100.000%	174,796
YE ADIT	282	PRO	(227,222)	WA	100.000%	(227,222)
Schedule M Adjust	SCHMAT	PRO	265,490	so	6.854%	18,197
Schedule M Adjust	SCHMDT	PRO	743,411	SO	6.854%	50,953
Def Inc Tax Expense	41010	PRO	181,376	so	6.854%	12,431
YE ADIT	282	PRO	(237,026)	so	6.854%	(16,246)
			(201,020)			(,=-10)

Description of Adjustment:

Description of Adjustment: This adjustment places into rate base west side plant additions greater than \$250 thousand on a Washington-allocated basis from January 2014 to March 2015 on a year-end rate base balance. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts. Note that the pro forma adjustment for the Merwin Fish Collector reflects investment placed in service after December 31, 2013. On a system basis, approximately \$9.0 million in investment for Merwin was placed in service in December 2013, and is reflected in unadjusted results. As such, the total investment in Merwin reflected in this case is \$58.4 million on a total company basis.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Miscellaneous Rate Base Adjustment 8.5

Aujustinent 6.5			TOTAL			WASHINGTON
	ACCOUNT	TVDE		EACTOR	EACTOR #	
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Current Assets:	011/01/12	DEC	(12 200 225)		C 0.5 400	(2,002,002)
Other A/R	OWC143	RES	(42,209,225)		6.854%	(2,892,993)
Accounts Payable	OWC232	RES	6,628,149	SO	6.854%	454,289
Accounts Payable	OWC232	RES	2,354,376	CAEE	0.000%	-
Accounts Payable	OWC232	RES	77,171	CAGE	0.000%	-
Accounts Payable	OWC232	RES	53,033	OR	0.000%	-
Other Msc. Df. Crd.	OWC2533	RES	5,847,337	CAEE	0.000%	-
Asset Retir. Oblig.	OWC230	RES	6,288,130	CAEE	0.000%	-
ARO Reg Liability	OWC254105	RES	993,714	CAEE	0.000%	-
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-
			(19,947,512)			(2,438,704)
Materials and Supplies:						
Fuel Stock and Materials & Supplies	151	RES	(235,090,252)		0.000%	0
Fuel Stock and Materials & Supplies	151	RES	(2,167,697)	CAEW	22.741%	(492,964)
Fuel Stock and Materials & Supplies	151	RES	(28,396,835)	JBE	22.612%	(6,421,184)
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.570%	0
			(265,654,785)			(6,914,149)
Fuel Stock and Materials & Supplies	154	RES	(102,361,109)	CAGE	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(9,814,233)	WY-ALL	100.000%	0
Fuel Stock and Materials & Supplies	154	RES	(1,272,890)	WY-ALL	100.000%	0
Fuel Stock and Materials & Supplies	154	RES	(6,011,962)	JBG	22.954%	(1,379,979)
Fuel Stock and Materials & Supplies	154	RES	(29,052,284)	OR	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(38,369,072)		0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(6,570,976)		23.085%	(1,516,902)
Fuel Stock and Materials & Supplies	154	RES	(1,384,856)		0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(4,070,974)		100.000%	(4,070,974)
Fuel Stock and Materials & Supplies	154	RES	(4,986,587)	ID	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	1,954,894	SNPD	6.280%	122,774
Fuel Stock and Materials & Supplies	154	RES	(94,252)	SO	6.854%	(6,460)
Fuel Stock and Materials & Supplies	154	RES	(7,109,974)		0.000%	(0,400)
Fuel Stock and Materials & Supplies	154	RES	(953,022)		7.906%	(75,343)
Fuel Stock and Materials & Supplies	134	RES	(210,097,297)		7.900%	(6,926,885)
Prepayments:			(210,097,297)			(0,920,885)
	165	RES	(5.296.000)	50	C 0540/	(2(2,2,2(7))
Prepaid Insurance	165	RES	(5,286,999)		6.854%	(362,367)
Prepaid Taxes	165	RES	(4,565,170)		6.854%	(312,894)
Prepaid Taxes	165		(305,496)	SO	6.854%	(20,938)
Prepayments - Other	165	RES	(10,216,116)		6.854%	(700,206)
Prepayments - Other	165	RES	(1,711,837)	SG	7.906%	(135,333)
Prepayments - Other	165	RES	(138,088)	GPS	6.854%	(9,464)
Prepayments - Other	165	RES	(2,749,236)		0.000%	-
Prepayments - Other	165	RES	(214,356)		0.000%	-
Prepayments - Other	165	RES	(1,759,158)		0.000%	-
Prepayments - Other	165	RES	(127,145)		0.000%	-
Prepayments - Other	165	RES	(451,530)	CAGE	0.000%	-
Prepayments - Other	165	RES	(3,448,227)		0.000%	-
Prepayments - Other	165	RES	(4,055)	CAEW	22.741%	(922)
Prepayments - Other	165	RES	(871,363)	CAGW	23.085%	(201,153)
			(31,848,776)			(1,743,279)
				•		
Miscellaneous Deferred Debits:						
Miscellaneous Deferred Debits	186M	RES	(17,229,599)	SG	7.906%	(1,362,125)
Miscellaneous Deferred Debits	186M	RES	(146,720)	SO	6.854%	(10,056)
Miscellaneous Deferred Debits	186M	RES	(15,144,522)		0.000%	-
Miscellaneous Deferred Debits	186M	RES	(15,261,705)		23.085%	(3,523,147)
Miscellaneous Deferred Debits	186M	RES	(23,095,834)		0.000%	-
			(70,878,380)			(4,895,328)
			(,,,)	•		(.,

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Miscellaneous Rate Base Adjustment 8.5

Adjustment 8.5						
			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Miscellaneous Rate Base:						
Miscellaneous Rate Base	182M	RES	-	CA	0.000%	-
Miscellaneous Rate Base	182M	RES	-	WA	100.000%	-
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-
Miscellaneous Rate Base	182M	RES	(4,583,236)	CAGE	0.000%	-
Miscellaneous Rate Base	182M	RES	83,320	ID	0.000%	-
Miscellaneous Rate Base	182M	RES	219,737	OR	0.000%	-
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.570%	(803,019)
Miscellaneous Rate Base	182M	RES	(2,194,327)	UT	0.000%	-
Miscellaneous Rate Base	182M	RES	(2,655,794)	WY	0.000%	-
Miscellaneous Rate Base	182M	RES	(53,082)	WY	0.000%	-
Miscellaneous Rate Base	182W	RES	(2,442,147)	ID	0.000%	-
Miscellaneous Rate Base	182W	RES	-	UT	0.000%	-
Miscellaneous Rate Base	182W	RES	(62,252)	WYP	0.000%	-
Miscellaneous Rate Base	182W	RES	-	WYU	100.000%	-
		_	(11,687,781)			(803,019)
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-

Description of Adjustment This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2013.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Powerdale Hydro Removal

Adjustment 8.6

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Decommissioning Reg Asset:						
Decomm Reg Asset Amortization	407	PRO	356,778	CAGW	23.085%	82,362
Powerdale Decomm Reg Asset	182M	PRO	44,597	CAGW	23.085%	10,295
Regulatory Offset	182M	PRO	-	CAGW	23.085%	-
Remove Booked Regulatory Asset	182M	PRO	(212,947)	WA	100.000%	(212,947)
Schedule M Deduction	SCHMAT	PRO	356,778	CAGW	23.085%	82,362
Deferred Inc Tax Expense	41110	PRO	(135,401)	CAGW	23.085%	(31,257)
Accum Def Inc Tax Balance	283	PRO	(16,925)	CAGW	23.085%	(3,907)
Schedule M - Unrecovered Plant	SCHMDT	PRO	(164,704)	CAGW	23.085%	(38,022)
Deferred Inc Tax Expense	41010	PRO	(62,507)	CAGW	23.085%	(14,430)
AMA Accum Def Inc Tax Balance	283	PRO	938,753	CAGW	23.085%	216,710
Schedule M - Decommissioning	SCHMAT	PRO	(283,929)	WA	100.000%	(283,929)
Deferred Inc Tax Expense	41110	PRO	107,754	WA	100.000%	107,754
AMA Accum Def Inc Tax Balance	283	PRO	87,549	WA	100.000%	87,549

Description of Adjustment As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-111190. This adjustment removes the December 2013 operating expense and asset balance associated with the decommissioning of Powerdale and imputes the 12 Months ended December 2014 amortization expense and asset balances.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Removal of Colstrip Unit 4 AFUDC Adjustment 8.7

Adjustment to Expense:	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Depreciation	403GP	RES	(17,991)	WA	100.000%	(17,991)
Adjustment to Tax: Schedule M Adjustment	SCHMDT	RES	17,991	WA	100.000%	17,991
Adjustment to Rate Base: Remove Unamortized YE Balance	312	RES	(360,049)	WA	100.000%	(360,049)

Description of Adjustment This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Trojan Removal Adjustment Adjustment 8.8

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Rate Base: ARO/Reg Liab Diff - Trojan - WA Portion Total Adjustment to Rate Base	254105	RES	(83,643) (83,643)	WA	100.000%	(83,643) (83,643)

Adjustment to Tax: Schedule M Adjustment SCHMDT RES (285,034) WA 100.000% (285,034)

Description of Adjustment This adjustment removes the Trojan ARO balance and tax impacts from results as ordered by the Commission in the Third Supplemental Order, Docket No. UE-991832.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Customer Service Deposits Adjustment 8.9

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense WA Customer Service Deposit Interest	4311	RES	4,169	WA	100.000%	4,169
Adjustment to Rate Base WA Customer Service Deposits	235	RES	(3,361,134)	WA	100.000%	(3,361,134)

Description of Adjustment This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Reg Asset Amortization Adjustment Adjustment 8.10

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Add Back: Base Period Amort Expense	456	RES	(3,000,000)	WA	100.000%	(3,000,000)
Add: Colstrip Deferral	457	PRO	(1,879,965)	WA	Situs	(1,879,965)
Add: Depreciation Deferral	458	PRO	836,250	WA	Situs	836,250
Add: Hydro Deferral	459	PRO	-	WA	Situs	-
Add: Merwin Deferral	460	PRO	(486,471)	WA	Situs	(486,471)
						(1,530,186)

Description of Adjustment

Description of Augustnetic Staff includes in this adjustments the amortization of each deferral consolidated into this filing: Colstrip (UE-131384), Depreciation (UE-132350), Hydro Generation (UE-140094), and the Merwin Fish Collector Project (140617). For more information about the Colstrip Deferral and the Hydro Deferral, see Ms. Erdahl's direct testimony. For information about the Hydro Generation deferral, refer to Mr. Gomez's direct testimony. Finally, for information about the Merwin Deferral refer to Mr. Ball's direct testimony.

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. This adjustment recognizes the amortization of the regulatory asset for the 12 months ended December 2013.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Misc. Asset Sales and Removals Adjustment 8.11

Adjustment to Rate Base:	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Remove St. Anthony EPIS - Hydro	332	1	(2,098)	CAGE	0.000%	-
Remove St. Anthony EPIS - Trans	353	1	-	CAGE	0.000%	-
Remove St. Anthony EPIS - Dist	361	1	-	ID	0.000%	-
			(2,098)			0
Adjustment to Depreciation Reserve:						
Remove St. Anthony Dep. Res Hydro	108HP	1	-	CAGE	0.000%	-
Remove St. Anthony Dep. Res Trans	108TP	1	-	CAGE	0.000%	-
Remove St. Anthony Dep. Res Dist	108361	1	-	ID	0.000%	-
Adjustment to Depreciation Expense:						
Remove Condit Dep. Exp Hydro	403HP	1	(1,548,951)	CAGW	23.085%	(357,574)
1 1 3			(100.000%	-
Remove St. Anthony Dep. Exp Hydro	403HP	1	(32,788)	CAGE	0.000%	-
Remove St. Anthony Dep. Exp Trans	403TP	1	(1,667)	CAGE	0.000%	-
Remove St. Anthony Dep. Exp Dist	403361	1	(89)	ID	0.000%	-
			(1,583,495)			(357,574)
Adjustment to Expense:						
Remove Condit O&M Expense	539	1	(30,255)	CAGW	23.085%	(6,984)
Remove St. Anthony O&M Expense	539	1	(38,860)	CAGE	0.000%	-
Remove Snake Creek O&M Expense	539	1	(852)	CAGE	0.000%	-
Schedule M Adjustment - St. Anthony	SCHMAT	1	(32,788)	CAGE	0.000%	
Schedule M Adjustment - St. Anthony	SCHMAT	1	(1,667)	CAGE	0.000%	-
Schedule M Adjustment - St. Anthony	SCHMAT	1	(89)	ID	0.000%	-
Deferred Income Tax Expense - St. Anthony	41110	1	12,443	CAGE	0.000%	-
Deferred Income Tax Expense - St. Anthony	41110	1	633	CAGE	0.000%	
Deferred Income Tax Expense - St. Anthony	41110	1	34	ID	0.000%	
1					100.000%	-
ADIT - St. Anthony	282	1	(6,222)	CAGE	0.000%	-
ADIT - St. Anthony	282	1	(317)	CAGE	0.000%	-
ADIT - St. Anthony	282	1	(17)	ID	0.000%	-

Description of Adjustment This adjusts the Company's filing for various assets that were sold or removed, including the sale of Snake Creek hydroelectric plant to Heber Light and Power Company, the removal of Deseret Power's portion of the Hunter unit 2 scrubber and turbine upgrade, the decommissioning of the Condit hydroelectric plant, and the sale of St. Anthony Hydro plant in Idaho.

WASHINGTON

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Adjust Plant to December 2013 Balance Adjustment 8.12

TOTAL

ACCOUNT TYPE	TOTAL	EACTOR	EACTOR #	WASHINGTON
ACCOUNT TYPE Adjustment to Rate Base:	COMPANY	FACTOR	FACTOR %	ALLOCATED
302 RES	191	CAGE	0.000%	-
302 RES	3,073	CAGW	23.085%	709
303 RES	580	CA	0.000%	-
303 RES	7,895	CAEE	0.000%	-
303 RES	(78,805)	CAGE	0.000%	-
303 RES	2,021,807	CAGW	23.085%	466,732
303 RES 303 RES	871,530	CN OR	6.917% 0.000%	60,287
303 RES	8,682 (159)	SG	7.906%	(13)
303 RES	(1,623,686)	so	6.854%	(111,286)
303 RES	(668)	UT	0.000%	-
303 RES	3,393	WA	100.000%	3,393
310 RES	1,089	CAGE	0.000%	-
310 RES	414,240	CAGW	23.085%	95,627
311 RES	4,259,874	CAGE	0.000%	-
311 RES	518,644	CAGW	23.085%	119,728
311 RES 312 RES	(676,310) 6,387,652	JBG CAGE	22.954% 0.000%	(155,239)
312 RES	564,003	CAGW	23.085%	130,199
312 RES	4,746,521	JBG	22.954%	1,089,511
314 RES	(4,891,250)	CAGE	0.000%	-
314 RES	735,142	CAGW	23.085%	169,707
314 RES	8,969,790	JBG	22.954%	2,058,915
315 RES	2,531,450	CAGE	0.000%	-
315 RES	2,393	CAGW	23.085%	552
315 RES 316 RES	281,707	JBG	22.954%	64,663
316 RES 316 RES	(866,039) (936,964)	CAGE CAGW	0.000% 23.085%	(216,297)
316 RES	68,558	JBG	22.954%	15,737
330 RES	(5,529)	CAGE	0.000%	
330 RES	(2,729)	CAGW	23.085%	(630)
331 RES	343,706	CAGE	0.000%	-
331 RES	5,340,307	CAGW	23.085%	1,232,804
332 RES	(438,790)	CAGE	0.000%	-
332 RES	16,141,856	CAGW	23.085%	3,726,329
333 RES 333 RES	(221,454) 678,889	CAGE CAGW	0.000% 23.085%	156,721
334 RES	(106,981)	CAGE	0.000%	
334 RES	1,115,888	CAGW	23.085%	257,602
335 RES	(440)	CAGE	0.000%	-
335 RES	922	CAGW	23.085%	213
336 RES	205,730	CAGE	0.000%	-
336 RES	692,790	CAGW	23.085%	159,930
340 RES	(291)	CAGE	0.000%	-
341 RES 341 RES	435,147 303,673	CAGE CAGW	0.000% 23.085%	70,102
342 RES	336,037	CAGE	0.000%	70,102
343 RES	23,268,503	CAGE	0.000%	-
343 RES	9,792,826	CAGW	23.085%	2,260,663
344 RES	(15,830,328)	CAGE	0.000%	-
344 RES	(8,672,211)	CAGW	23.085%	(2,001,970)
345 RES	(14,432)	CAGE	0.000%	-
345 RES	288,050	CAGW	23.085%	66,496
346 RES 346 RES	26,563 (101,080)	CAGE	0.000%	(23,334)
346 RES 350 RES	12,925,900	CAGW CAGE	23.085% 0.000%	(25,554)
350 RES	222,788	CAGW	23.085%	51,430
352 RES	6,746,905	CAGE	0.000%	-
352 RES	1,555,207	CAGW	23.085%	359,018
352 RES	27,301	JBG	22.954%	6,267
353 RES	29,667,881	CAGE	0.000%	-
353 RES 353 RES	2,878,742	CAGW	23.085%	664,554
353 RES 354 RES	165,517 149,392,670	JBG CAGE	22.954% 0.000%	37,993
354 RES	149,392,070	CAGW	23.085%	36,639
355 RES	8,036,409	CAGE	0.000%	-
355 RES	5,081,112	CAGW	23.085%	1,172,969
355 RES	(47)	JBG	22.954%	(11)
356 RES	88,926,456	CAGE	0.000%	-
356 RES 356 RES	2,824,216 5,002	CAGW JBG	23.085% 22.954%	651,967 1,148
356 RES	1,826	SG	7.906%	1,148
357 RES	13,590	CAGW	23.085%	3,137
358 RES	1,775	CAGW	23.085%	410
359 RES	104,620	CAGW	23.085%	24,151
360 RES	3,126	CA	0.000%	-
360 RES	32,318	ID	0.000%	-
360 RES 360 RES	84,332 744,691	OR UT	0.000%	-
	112,698	WA	100.000%	112,698
360 RES 360 RES	(967)	WY	0.000%	
360 RES	117,018	WY	0.000%	-
361 RES	130,462	CA	0.000%	-
361 RES	(5,766)	ID	0.000%	-
361 RES	620,645	OR	0.000%	-
361 RES	2,737,089	UT	0.000%	-
361 RES	8,770	WA	100.000%	8,770
361 RES 361 RES	369,843	WY WY	0.000%	-
361 RES 362 RES	193,002 279,183	CA	0.000%	-
362 RES	32,261	ID	0.000%	-
362 RES	6,073,963	OR	0.000%	-
362 RES	3,567,663	UT	0.000%	-
362 RES	540,047	WA	100.000%	540,047
362 RES	(273,829)	WY	0.000%	-

WASHINGTON ALLOCATED

1,173,389

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Adjust Plant to December 2013 Balance Adjustment 8.12

		TOTAL		
ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %
362	RES	24,611	WY	0.000%
364	RES	1,977,583	CA	0.000%
364	RES	1,465,394	ID	0.000%
364	RES	4,642,919	OR	0.000%
364	RES	4,739,669	UT	0.000%
364	RES	1,173,389	WA	100.000%
364	RES	2,439,470	WY	0.000%
364	RES	1,270,288	WY	
365	RES	575,356	CA	0.000%
365	RES	238,886	ID	0.000%
365	RES	2,105,706	OR	
365	RES	1,925,214	UT	0.000%
365	RES	762,668	WA	100.000%
365	RES	1,470,951	WY	0.000%
365	RES	296,722	WY	0.000%
366	RES	158,064	CA	0.000%
366	RES	94,301	ID	0.000%
366	RES	582,868	OR	0.000%
366	RES	1,996,213	UT	0.000%
366	RES	85,927	WA	100.000%
366	RES	1,343,034	WY	0.000%
366	RES	132,294	WY	0.000%
367	RES	322,247	CA	0.000%
367	RES	284,789	ID	0.000%
367	RES	1,624,418	OR	0.000%
367	RES	4,909,224	UT	0.000%
367	RES	243,795	WA	100.000%
367	RES	1,525,520	WY	0.000%
367	RES	193,052	WY	0.000%
368	RES	605,242	CA	0.000%
368	RES	1,216,441	ID	
368	RES	3,389,115	OR	0.000%
368	RES	8,319,241	UT	0.000%
368	RES	1,383,133	WA	100.000%
368	RES	1,896,135	WY	0.000%
368	RES	277,806	WY	0.000%
369	RES	237,323	CA	0.000%
369 369	RES RES	823,903	ID OR	0.000%
369	RES	4,112,291 5,789,767	UT	0.000%
369	RES	1,008,165	WA	100.000%
369	RES	940,762	WY	0.000%
369	RES	331,275	WY	0.000%
370	RES	25,493	CA	0.000%
370	RES	(5,114)	ID	0.000%
370	RES	153,231	OR	0.000%
370	RES	401,158	UT	0.000%
370	RES	30,259	WA	100.000%
370	RES	66,942	WY	0.000%
370	RES	(8,282)	WY	0.000%
371	RES	(32)	CA	
371	RES	811	ID	0.000%
371	RES	5,675	OR	0.000%
371	RES	(15,583)	UT	
371	RES	(1,268) 3,380	WA WY	100.000%
371	RES	3,380	CA	0.000%
373	RES	2,503		0.000%
373	RES	6,490	ID	0.000%
373	RES	118,793	OR	0.000%
373	RES	(301,026)	UT	0.000%
373	RES	30,310	WA	100.000%
373	RES	164,319	WY	0.000%
373	RES	571	WY	0.000%
389	RES	1,912,236	SO	6.854%
389	RES	(333)	WY	0.000%
390	RES	237,337	CA	0.000%
390	RES	26,421	CAGE	0.000%
390	RES	162	CAGW	23.085%
390	RES	(205,142)	CN	6.917%
390	RES	181,498	ID	0.000%
390	RES	127,368	OR	
390	RES	1,691,599	SO	6.854%
390	RES	466,396	UT	0.000%
390	RES	274,447	WA	100.000%
390	RES	230,538	WY	0.000%
390	RES	158,263	WY	
391	RES	(18,936)	CA	0.000%
391	RES	3,811	CAEE	0.000%
391	RES	(309,265)	CAGE	0.000%
391	RES	(11,708)	CAGW	23.085%
391	RES	(1,113,638)	CN	6.917%
391	RES	(15,039)	ID	0.000%
391	RES	(208)	JBE	22.612%
391	RES	(105,213)	JBG	22.954%
391	RES	(164,444)	OR	0.000%
391	RES	2,166,053	SO	6.854%
391	RES	(418,541)	UT	0.000%
391	RES	(102,214)	WA	100.000%
391	RES	(49,027)	WY	0.000%
391	RES	(11,109)	WY	0.000%
392	RES	100,538	CA	0.000%
392	RES	(772)	CAEE	0.000%
392	RES	(107,369)	CAGE	0.000%
392	RES	124,373	CAGW	23.085%
392	RES	2,928	ID	0.000%
392	RES	394,752	OR	0.000%
392	ALO	594,752	OK	0.000%

RES	1,925,214	UT	0.000%	-
RES	762,668	WA	100.000%	762,668
RES	1,470,951	WY	0.000%	-
RES	296,722	WY	0.000%	-
RES	158,064	CA	0.000%	-
RES	94,301	ID	0.000%	-
RES	582,868	OR	0.000%	-
RES	1,996,213	UT	0.000%	-
RES	85,927	WA	100.000%	85,927
RES	1,343,034	WY	0.000%	-
RES	132,294	WY	0.000%	-
RES	322,247	CA	0.000%	-
RES	284,789	ID	0.000%	-
RES	1,624,418	OR	0.000%	-
RES	4,909,224	UT	0.000%	-
RES	243,795	WA	100.000%	243,795
RES	1,525,520	WY	0.000%	· · ·
RES	193,052	WY	0.000%	-
RES	605,242	CA	0.000%	-
RES	1,216,441	ID	0.000%	-
RES	3,389,115	OR	0.000%	
RES	8,319,241	UT	0.000%	
RES	1,383,133	WA	100.000%	1,383,133
RES	1,896,135	WY	0.000%	1,000,100
RES	277,806	WY	0.000%	-
RES	237,323	CA	0.000%	-
RES	823,903	ID	0.000%	
RES	4,112,291	OR	0.000%	-
RES	5,789,767	UT	0.000%	
				1 000 1 65
RES	1,008,165	WA	100.000%	1,008,165
RES	940,762	WY	0.000%	-
RES	331,275	WY	0.000%	-
RES	25,493	CA	0.000%	-
RES	(5,114)	ID	0.000%	-
RES	153,231	OR	0.000%	-
RES	401,158	UT	0.000%	-
RES	30,259	WA	100.000%	30,259
RES	66,942	WY	0.000%	-
RES	(8,282)	WY	0.000%	-
RES	(32)	CA	0.000%	-
RES	811	ID	0.000%	-
RES	5,675	OR	0.000%	-
RES	(15,583)	UT	0.000%	-
RES	(1,268)	WA	100.000%	(1,268)
RES	3,380	WY	0.000%	-
RES	2,503	CA	0.000%	-
RES	6,490	ID	0.000%	-
RES	118,793	OR	0.000%	-
RES	(301,026)	UT	0.000%	-
RES	30,310	WA	100.000%	30,310
RES	164,319	WY	0.000%	-
RES	571	WY	0.000%	-
RES	1,912,236	SO	6.854%	131,063
RES	(333)	WY	0.000%	-
RES	237,337	CA	0.000%	-
RES	26,421	CAGE	0.000%	-
RES	162	CAGW	23.085%	37
RES	(205,142)	CN	6.917%	-
RES	181,498	ID	0.000%	-
RES	127,368	OR	0.000%	-
RES	1,691,599	SO	6.854%	-
RES	466,396	UT	0.000%	-
RES	274,447	WA	100.000%	274,447
RES	230,538	WY	0.000%	-
RES	158,263	WY	0.000%	-
RES	(18,936)	CA	0.000%	-
RES	3,811	CAEE	0.000%	-
RES	(309,265)	CAGE	0.000%	-
RES	(11,708)	CAGW	23.085%	(2,703)
RES	(1,113,638)	CN	6.917%	(77,034)
RES	(15,039)	ID	0.000%	-
RES	(208)	JBE	22.612%	(47)
RES	(105,213)	JBG	22.954%	(24,150)
RES	(164,444)	OR	0.000%	-
RES	2,166,053	SO	6.854%	148,460
RES	(418,541)	UT	0.000%	-
RES	(102,214)	WA	100.000%	(102,214)
RES	(49.027)	WY	0.000%	(
RES	(11,109)	WY	0.000%	-
RES	100,538	CA	0.000%	-
RES	(772)	CAEE	0.000%	-
RES	(107,369)	CAGE	0.000%	-
RES	124,373	CAGW	23.085%	28,711
RES	2,928	ID	0.000%	20,711
RES	394,752	OR	0.000%	-
	577,152	UK.	0100070	

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Adjust Plant to December 2013 Balance Adjustment 8.12

ACCOUNT	TVDE	TOTAL	EACTOR	FACTOR %	WASHINGTON ALLOCATED
392	RES	(29,931)	SO	6.854%	(2,051)
392	RES	690,139	UT	0.000%	-
392	RES	106,476	WA	100.000%	106,476
392 392	RES RES	104,593 31,067	WY WY	0.000%	-
392	RES	(485)	CA	0.000%	
393	RES	17,561	CAGE	0.000%	-
393	RES	56,376	CAGW	23.085%	13,014
393	RES	(107)	ID	0.000%	-
393	RES	12,944	OR UT	0.000%	-
393 393	RES RES	49,458	WA	0.000% 100.000%	- 1
393	RES	(533)	WY	0.000%	-
393	RES	(228)	WY	0.000%	-
394	RES	26,739	CA	0.000%	-
394	RES	185,731 292,560	CAGE CAGW	0.000% 23.085%	-
394 394	RES RES	292,560 56,065	ID	23.085%	67,537
394	RES	23,904	JBG	22.954%	5,487
394	RES	127,883	OR	0.000%	-
394	RES	4,050	SO	6.854%	278
394	RES	430,249	UT	0.000%	-
394	RES	15,825	WA	100.000%	15,825
394 394	RES RES	120,129 (832)	WY WY	0.000%	-
394	RES	(852) 319	CA	0.000%	-
395	RES	91,865	CAGE	0.000%	-
395	RES	55,015	CAGW	23.085%	12,700
395	RES	17,248	ID	0.000%	-
395	RES	(6,486)	JBG	22.954%	(1,489)
395 395	RES RES	66,371 25,571	OR SO	0.000% 6.854%	1,753
395	RES	9,831	UT	0.000%	-
395	RES	(9,327)	WA	100.000%	(9,327)
395	RES	(9,852)	WY	0.000%	-
395	RES	(2,681)	WY	0.000%	-
396	RES	286,313	CA	0.000%	-
396 396	RES RES	75,369 (4,902)	CAGE CAGW	0.000% 23.085%	(1,132)
396	RES	258,149	ID	0.000%	(1,152)
396	RES	172,429	JBG	22.954%	39,579
396	RES	6,292	OR	0.000%	-
396	RES	85,462	SO	6.854%	5,857
396	RES	1,833,556	UT	0.000%	-
396 396	RES RES	(224,750)	WA WY	100.000% 0.000%	(224,750)
396	RES	(56,108) (2,415)	WY	0.000%	-
397	RES	347,744	CA	0.000%	-
397	RES	33,894	CAEE	0.000%	-
397	RES	6,698,660	CAGE	0.000%	-
397	RES	2,458,512	CAGW	23.085%	567,545
397 397	RES RES	535,143 479,275	CN ID	6.917% 0.000%	37,018
397	RES	318,640	JBG	22.954%	73,140
397	RES	2,576,954	OR	0.000%	-
397	RES	6,737,985	SO	6.854%	461,817
397	RES	1,961,763	UT	0.000%	-
397 397	RES RES	(61,633)	WA WY	100.000%	(61,633)
397 397	RES	1,772,827 61,088	WY WY	0.000%	-
398	RES	131,008	CAGE	0.000%	-
398	RES	9,957	CAGW	23.085%	2,299
398	RES	(506)	ID	0.000%	-
398	RES	14,734	JBG	22.954%	3,382
398 398	RES RES	(488) 15,950	OR SO	0.000% 6.854%	- 1,093
398 398	RES	15,950	UT	6.854% 0.000%	1,095
398	RES	239	WA	100.000%	239
398	RES	13,675	WY	0.000%	-
398	RES	5,903	WY	0.000%	-
399 DD	RES	2,004,371	CAEE	0.000%	-
DP DP	RES RES	5,019,518 656,824	CA ID	0.000% 0.000%	-
DP	RES	2,839,081	OR	0.000%	-
DP	RES	3,186,844	UT	0.000%	-
DP	RES	840,019	WA	100.000%	840,019
DP	RES	(1,311,975)	WY	0.000%	-
GP	RES	411,547	SO	6.854%	28,207
IP OP	RES RES	105,010 (25,833)	SO CAGE	6.854% 0.000%	7,197
OP	RES	(25,855) (3,114)	SG	7.906%	(246)
SP	RES	(79,833)	CAGE	0.000%	-
SP	RES	3,750,115	SG	7.906%	296,474
TP	RES	(92,566,522)	CAGE	0.000%	-
TP	RES	7,164,597	CAGW	23.085%	1,653,939
TP	RES	(122,269) 365,637,537	SG	7.906%	(9,666) 22,392,711
		,			.,

Description of Adjustment This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Investor Supplied Working Capital Adjutment 8.13

Adjustment to Rate Base:	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR		WASHINGTON ALLOCATED
Investor Supplied Working Capital	CWC	RES	31,018,483	WA	100%	31,018,483

Description of Adjustment:

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Production Factor Adjustment 9.1

•						
			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Electric Plant In Service						
Steam Production	312	PRO	85,745	JBG	22.954%	19,682
Steam Production	312	PRO	1,932	CAGW	23.085%	446
Hydro Production	332	PRO	575,140	CAGW	23.085%	132,770
Transmission Plant	355	PRO	25,973	JBG	22.954%	5,962
Transmission Plant	355	PRO	151,035	CAGW	23.085%	34,866
Distribution Plant	364	PRO	113,886	WA	100.000%	113,886
General Plant	397	PRO	34,124	SO	6.854%	2,339
General Plant	397	PRO	10,963	CAGW	23.085%	2,531
			998,799			312,482
Depreciation Reserve				•		,
Steam Production	108SP	PRO	(2,080)	JBG	22.954%	(478)
Hydro Production	108HP	PRO	(13,647)	CAGW	23.085%	(3,150)
Other Production	1080P	PRO	(15,047)	CAGW	23.085%	(5,150)
Transmission Plant	10801 108TP	PRO	(274)	JBG	22.954%	(63)
Transmission Plant	108TP	PRO		CAGW	22.934%	
			(1,526)			(352)
Distribution Plant	108360	PRO	(1,698)	WA	100.000%	(1,698)
General Plant	108GP	PRO	(2,138)	SO	6.854%	(147)
General Plant	108GP	PRO	(126)	CAGW	23.085%	(29)
			(21,490)			(5,917)
Depreciation Expense						
Steam Production	403SP	PRO	2,080	JBG	22.954%	478
Steam Production	403SP	PRO	53	CAGW	23.085%	12
Hydro Production	403HP	PRO	13,014	CAGW	23.085%	3,004
Transmission Plant	403TP	PRO	274	JBG	22.954%	63
Transmission Plant	403TP	PRO	1,441	CAGW	23.085%	333
Distribution Plant	403360	PRO	1,698	WA	100.000%	1,698
General Plant	403GP	PRO	2,052	SO	6.854%	141
General Plant	403GP	PRO	126	CAGW	23.085%	29
			20,740			5,758
				•		
Net Power Costs						
Sales for Resale	447NPC	PRO	706,977	CAGW	23.085%	163,205
Purchased Power	555NPC	PRO	1,745,724	CAGW	23.085%	402,998
Purchased Power	555NPC	PRO	115,514	CAEW	22.741%	26,270
Wheeling Expenses	565NPC	PRO	851,588	CAGW	23.085%	196,588
Fuel Expenses	501NPC	PRO	1,718,621	CAEW	22.741%	390,838
	547NPC	PRO	672,216	CAEW	22.741%	152,871
Fuel Expenses	J4/INFC	FKO	4,396,687	CAEW	22.74170	1,006,361
			4,590,087	•		1,000,501
James River Royalty Off	act.					
Other Electric Revenue	456	PRO	22,766	CAGW	23.085%	5,256
Oulei Eleculo Revenue	450	FKO	22,700	CAGW	23.06570	5,250
4						
Ancillary Services Reven		DDO	1 204	CLOW.	22.005%	
Other Electric Revenue	456	PRO	1,384	CAGW	23.085%	319
Renewable Energy Tax C						
Federal Taxes	40910	PRO	(206,220)	CAGW	23.085%	(47,606)
Federal Taxes	40910	PRO	537,448	SG	7.906%	42,489
			331,227			(5,117)
Plant Additions - Tax Imp	pacts					
Schedule M Addition	SCHMAT	PRO	2,354	JBG	22.9539%	540
Schedule M Addition	SCHMAT	PRO	14,635	CAGW	23.0849%	3,378
Schedule M Deduction	SCHMAT	PRO	1,698	WA	100.0000%	1,698
	SCHMAT	PRO	2,052	SO	6.8539%	141
	SCHMDT	PRO	5,550	JBG	22.9539%	1,274
	SCHMDT	PRO	164,393	CAGW	23.0849%	37,950
	SCHMDT	PRO	5,258	WA	100.0000%	5,258
	SCHMDT	PRO	5,747	SO	6.8539%	394
	41010	PRO	1,213	JBG	22.9539%	278
	41010	PRO	56,835	CAGW	23.0849%	13,120
	41010	PRO	1,351	WA	100.0000%	1,351
Schedule M Deduction	41010 41010	PRO	1,331	SO	6.8539%	1,551
		PRO				
DIT Expense	282	PRO	(1,641)	JBG	22.9539%	(377)
DIT Expense	282		(75,934)	CAGW	23.0849%	(17,529)
ADIT	282	PRO	(1,756)	WA	100.0000%	(1,756)
ADIT	282	PRO	(1,832)	SO	6.8539%	(126)

Description of Adjustment: The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.3. This factor is then applied to the generation related components of the revenue requirement.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement WCA Allocation Factors

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	West Control						
AVERAGE OF MONTHLY AVERAGE F							
DESCRIPTION	FACTOR	CA	OR	WA	MT	WYP	UT
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
System Generation	SG	1.5307%	24.9057%	7.9057%	43.4563%	5.9474%	2.7735%
System Capacity	SC	1.5385%	25.1378%	8.0177%	43.7529%	5.7921%	2.6618%
System Energy	SE	1.5072%	24.2094%	7.5698%	42.5665%	6.4134%	3.1088%
Control Area Energy - West	CAEW	4.5280%	72.7306%	22.7414%	0.0000%	0.0000%	0.0000%
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	63.8049%	9.6133%	4.6599%
System Overhead	SO	2.0034%	23.8153%	6.8539%	45.8031%	6.0696%	2.6295%
Gross Plant-System	GPS	2.0034%	23.8153%	6.8539%	45.8031%	6.0696%	2.6295%
System Net Plant	SNP	1.7496%	21.4090%	6.2207%	48.3285%	6.2149%	2.7298%
Division Net Plant Distribution	SNPD	3.4525%	26.7868%	6.2803%	48.0945%	4.6975%	1.7605%
Control Area Generation - West	CAGW	4.4150%	72.5001%	23.0849%	0.0000%	0.0000%	0.0000%
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	66.7491%	9.0294%	4.1252%
Jim Bridger Generation	JBG	4.3900%	72.0887%	22.9539%	0.3788%	0.0512%	0.0234%
Jim Bridger Energy	JBE	4.5023%	72.3179%	22.6123%	0.3621%	0.0546%	0.0264%
Wheeling Revenue - Generation	WRG	0.9132%	14.9965%	4.7751%	52.9422%	7.1617%	3.2719%
Wheeling Revenue - Energy	WRE	0.9366%	15.0442%	4.7040%	50.6070%	7.6248%	3.6960%
Customer - System	CN	2.4450%	30.3944%	6.9174%	48.8952%	3.8721%	0.8410%
CIAC	CIAC	3.4525%	26.7868%	6.2803%	48.0945%	4.6975%	1.7605%
Bad Debt Expense	BADDEBT	4.7200%	40.9637%	11.9358%	27.7611%	8.6540%	0.0011%
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Transmission Plant	SNPT	0.9132%	14.9965%	4.7751%	52.9420%	7.1617%	3.2719%
Trojan Plant Allocator	TROJP	4.4322%	72.5351%	23.0327%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator	TROJD	4.4352%	72.5413%	23.0235%	0.0000%	0.0000%	0.0000%
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%
DIT Balance	DITBAL	2.1964%	26.9487%	6.0535%	43.3003%	5.6219%	2.4407%
Tax Depreciation	TAXDEPR	2.0617%	25.8435%	4.8301%	44.2124%	5.5840%	2.5091%
SCHMAT Depreciation Expense	SCHMDEXP	2.1557%	24.7585%	7.3041%	44.4378%	5.8907%	2.6245%
SCHMDT Amortization Expense	SCHMAEXP	2.7415%	33.1331%	8.89549%	0.0000%	11.2763%	36.8014%
System Generation Cholla Transaction	SGCT	1.7014%	26.4318%	8.17285%	0.0000%	13.0770%	41.9755%

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revent WCA Allocation Factors

	West Control							
AVERAGE OF MONTHLY AVERAGE F DESCRIPTION	A Area FACTOR	ID	Wvo-UPL	WY	FERC-UPL	OTHER	NON-UTIL	Ref #
Situs	S	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs	Situs
System Generation	SG	13.0798%	15.8533%	0.4008%	0.0000%	0.0000%	10.7	10.7
System Capacity	SC	12.6880%	15.3498%	0.4112%	0.0000%	0.0000%	10.7	10.7
System Energy	SE	14.2553%	17.3641%	0.3696%	0.0000%	0.0000%	10.9	10.9
Control Area Energy - West	CAEW	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9	10.9
Control Area Energy - East	CAEE	21.3679%	26.0278%	0.5540%	0.0000%	0.0000%	10.9	10.9
System Overhead	SO	12.5218%	15.1513%	0.3034%	0.0000%	0.0000%	10.11	10.12
Gross Plant-System	GPS	12.5218%	15.1513%	0.3034%	0.0000%	0.0000%	10.11	10.12
System Net Plant	SNP	13.0211%	15.7509%	0.3262%	0.0000%	0.0000%	10.11	10.12
Division Net Plant Distribution	SNPD	8.9278%	10.6883%	0.0000%	0.0000%	0.0000%	10.11	10.12
Control Area Generation - West	CAGW	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10	10.5
Control Area Generation - East	CAGE	19.4994%	23.6246%	0.5969%	0.0000%	0.0000%	10.10	10.5
Jim Bridger Generation	JBG	0.1107%	0.1341%	0.0034%	0.0000%	0.0000%	10.12	10.15
Jim Bridger Energy	JBE	0.1213%	0.1477%	0.0031%	0.0000%	0.0000%	10.12	10.15
Wheeling Revenue - Generation	WRG	15.4660%	18.7379%	0.4734%	0.0000%	0.0000%	10.12	10.15
Wheeling Revenue - Energy	WRE	16.9480%	20.6440%	0.4394%	0.0000%	0.0000%	10.12	10.15
Customer - System	CN	6.6349%	7.4760%	0.0000%	0.0000%	0.0000%	10.12	10.14
CIAC	CIAC	8.9278%	10.6883%	0.0000%	0.0000%	0.0000%	10.12	10.14
Bad Debt Expense	BADDEBT	5.9642%	5.9654%	0.0000%	0.0000%	0.0000%	10.13	10.14
Accumulated Investment Tax Credit 1984	ITC84	10.9460%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed	Fixed
Accumulated Investment Tax Credit 1985	ITC85	11.6100%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed	Fixed
Accumulated Investment Tax Credit 1986	ITC86	15.5000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed	Fixed
Accumulated Investment Tax Credit 1988	ITC88	16.7100%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed	Fixed
Accumulated Investment Tax Credit 1989	ITC89	20.6776%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed	Fixed
Accumulated Investment Tax Credit 1990	ITC90	3.8051%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs	Situs
System Net Transmission Plant	SNPT	15.4662%	18.7381%	0.4734%	0.0000%	0.0000%	10.12	10.12
Trojan Plant Allocator	TROJP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13	10.14
Trojan Decommissioning Allocator	TROJD	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13	10.15
DIT Expense	DITEXP	12.1179%	14.7688%	0.3225%	0.0000%	5.6810%	10.14	10.13
DIT Balance	DITBAL	11.6064%	14.0471%	0.2864%	0.0000%	1.5457%	10.15	10.14
Tax Depreciation	TAXDEPR	11.9446%	14.4538%	0.2981%	0.0000%	2.7164%	10.15	10.15
SCHMAT Depreciation Expense	SCHMDEXP	12.5390%	15.1635%	0.2897%	0.0000%	0.0000%	10.15	10.15
SCHMDT Amortization Expense	SCHMAEXP	4.7234%	2.1007%	13.3770%	0.2363%	0.0917%	0.0000%	1
System Generation Cholla Transaction	SGCT	5.7368%	2.9046%	15.9816%	0.0000%	0.0000%	0.0000%	1