

Exh. SLC-5
Docket UE-23____
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-23____

PACIFICORP

EXHIBIT OF SHERONA L. CHEUNG

Washington Results of Operations for Rate Year 2

March 2023

PacifiCorp
Washington 2023 General Rate Case
Rate Year 2 Pro Forma Results of Operations

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|--|---------------------------------|---------------------|----------------------------------|------------------------------|-------------------------------|---------------------|----------------------------------|
| | (From Year 1 JAM - Results Tab) | | | | (3) + (4) | | (5) + (6) |
| | Year 1 Adjusted Results | Year 1 Price Change | Year 1 Results with Price Change | Year 2 Pro Forma Adjustments | Total Year 2 Adjusted Results | Year 2 Price Change | Year 2 Results with Price Change |
| Operating Revenues: | | | | | | | |
| General Business Revenues | 405,024,316 | 26,763,219 | 431,787,535 | - | 431,787,535 | 27,947,817 | 459,735,352 |
| Interdepartmental | - | - | - | - | - | - | - |
| Special Sales | 20,434,313 | - | 20,434,313 | - | 20,434,313 | - | 20,434,313 |
| Other Operating Revenues | 20,654,359 | - | 20,654,359 | 2,100,781 | 22,755,140 | - | 22,755,140 |
| Total Operating Revenues | 446,112,988 | 26,763,219 | 472,876,207 | 2,100,781 | 474,976,988 | 27,947,817 | 502,924,806 |
| Operating Expenses: | | | | | | | |
| Steam Production | 58,831,521 | - | 58,831,521 | 103,292 | 58,934,813 | - | 58,934,813 |
| Nuclear Production | - | - | - | - | - | - | - |
| Hydro Production | 3,444,614 | - | 3,444,614 | 36,953 | 3,481,567 | - | 3,481,567 |
| Other Power Supply | 176,104,438 | - | 176,104,438 | 457,169 | 176,561,607 | - | 176,561,607 |
| Transmission | 19,982,106 | - | 19,982,106 | 59,701 | 20,041,807 | - | 20,041,807 |
| Distribution | 18,590,890 | - | 18,590,890 | 240,363 | 18,831,253 | - | 18,831,253 |
| Customer Accounting | 6,753,617 | 149,762 | 6,903,379 | 50,978 | 6,954,357 | 156,391 | 7,110,748 |
| Customer Service & Info Sales | 709,693 | - | 709,693 | 7,676 | 717,369 | - | 717,369 |
| Administrative & General | 15,197,082 | - | 15,197,082 | 44,824 | 15,241,906 | - | 15,241,906 |
| Total O&M Expenses | 299,613,962 | 149,762 | 299,763,723 | 1,000,956 | 300,764,680 | 156,391 | 300,921,070 |
| Depreciation | 55,619,536 | - | 55,619,536 | 7,769,788 | 63,389,323 | - | 63,389,323 |
| Amortization | 15,472,659 | - | 15,472,659 | (5,780,427) | 9,692,232 | - | 9,692,232 |
| Taxes Other Than Income | 28,898,160 | 1,143,699 | 30,041,859 | 1,882,727 | 31,924,586 | 1,194,322 | 33,118,908 |
| Income Taxes - Federal | (14,192,441) | 5,348,649 | (8,843,792) | (4,204,509) | (13,048,301) | 5,585,392 | (7,462,909) |
| Income Taxes - State | - | - | - | - | - | - | - |
| Income Taxes - Def Net | (2,711,755) | - | (2,711,755) | 2,907,322 | 195,567 | - | 195,567 |
| Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| Misc Revenue & Expense | (98,259) | - | (98,259) | - | (98,259) | - | (98,259) |
| Total Operating Expenses: | 382,601,861 | 6,642,110 | 389,243,972 | 3,575,857 | 392,819,828 | 6,936,105 | 399,755,933 |
| Operating Rev For Return: | 63,511,127 | 20,121,109 | 83,632,236 | (1,475,076) | 82,157,160 | 21,011,713 | 103,168,873 |
| Rate Base: | | | | | | | |
| Electric Plant In Service | 2,408,541,689 | - | 2,408,541,689 | 335,866,633 | 2,744,408,321 | - | 2,744,408,321 |
| Plant Held for Future Use | 467,185 | - | 467,185 | - | 467,185 | - | 467,185 |
| Misc Deferred Debits | 392,247 | - | 392,247 | (489,243) | (96,997) | - | (96,997) |
| Elec Plant Acq Adj | 115,844 | - | 115,844 | - | 115,844 | - | 115,844 |
| Nuclear Fuel | - | - | - | - | - | - | - |
| Prepayments | 0 | 0 | 0 | - | 0 | - | 0 |
| Fuel Stock | 0 | 0 | 0 | - | 0 | - | 0 |
| Material & Supplies | 0 | 0 | 0 | - | 0 | - | 0 |
| Working Capital | 29,873,668 | - | 29,873,668 | - | 29,873,668 | - | 29,873,668 |
| Weatherization | 3,312 | - | 3,312 | - | 3,312 | - | 3,312 |
| Misc Rate Base | - | - | - | - | - | - | - |
| Total Electric Plant: | 2,439,393,945 | - | 2,439,393,945 | 335,377,389 | 2,774,771,334 | - | 2,774,771,334 |
| Rate Base Deductions: | | | | | | | |
| Accum Prov For Deprec | (1,005,501,106) | - | (1,005,501,106) | (51,320,415) | (1,056,821,521) | - | (1,056,821,521) |
| Accum Prov For Amort | (64,932,897) | - | (64,932,897) | (4,541,117) | (69,474,014) | - | (69,474,014) |
| Accum Def Income Tax | (164,955,908) | - | (164,955,908) | (19,119,360) | (184,075,268) | - | (184,075,268) |
| Unamortized ITC | (14,943) | - | (14,943) | - | (14,943) | - | (14,943) |
| Customer Adv For Const | (7,825,157) | - | (7,825,157) | - | (7,825,157) | - | (7,825,157) |
| Customer Service Deposits | (408,391) | - | (408,391) | - | (408,391) | - | (408,391) |
| Misc Rate Base Deductions | (95,331,195) | - | (95,331,195) | (3,335,284) | (98,666,479) | - | (98,666,479) |
| Total Rate Base Deductions | (1,338,969,598) | - | (1,338,969,598) | (78,316,175) | (1,417,285,773) | - | (1,417,285,773) |
| Total Rate Base: | 1,100,424,347 | - | 1,100,424,347 | 257,061,214 | 1,357,485,561 | - | 1,357,485,561 |
| Return on Rate Base | 5.77% | 1.83% | 7.60% | 0.28% | 6.05% | 1.55% | 7.60% |
| Return on Equity | 6.72% | 3.57% | 10.29% | 0.55% | 7.27% | 3.03% | 10.30% |
| Estimated Price Change | 26,763,219 | | | 27,947,817 | 27,947,817 | | |
| TAX CALCULATION: | | | | | | | |
| Operating Revenue | 46,606,932 | 25,469,758 | 72,076,690 | (2,772,263) | 69,304,427 | 26,597,105 | 95,901,531 |
| Other Deductions | - | - | - | - | - | - | - |
| Interest (AFUDC) | (3,636,275) | - | (3,636,275) | - | (3,636,275) | - | (3,636,275) |
| Interest | 25,573,246 | - | 25,573,246 | 5,973,959 | 31,547,204 | - | 31,547,204 |
| Schedule "M" Additions | 102,431,859 | - | 102,431,859 | 10,447,102 | 112,878,961 | - | 112,878,961 |
| Schedule "M" Deductions | 113,644,046 | - | 113,644,046 | 21,722,352 | 135,366,398 | - | 135,366,398 |
| Income Before Tax | 13,457,774 | 25,469,758 | 38,927,532 | (20,021,471) | 18,906,060 | 26,597,105 | 45,503,165 |
| State Income Taxes | - | - | - | - | - | - | - |
| Taxable Income | 13,457,774 | 25,469,758 | 38,927,532 | (20,021,471) | 18,906,060 | 26,597,105 | 45,503,165 |
| Federal Income Taxes Before Credits | 2,826,132 | 5,348,649 | 8,174,782 | (4,204,509) | 3,970,273 | 5,585,392 | 9,555,665 |
| Energy & Other Tax Credits | (17,018,573) | - | (17,018,573) | - | (17,018,573) | - | (17,018,573) |
| Federal Income Taxes | (14,192,441) | 5,348,649 | (8,843,792) | (4,204,509) | (13,048,301) | 5,585,392 | (7,462,909) |

**PacifiCorp
Washington 2023 General Rate Case
Variables**

Capital Structure and Cost - Ref Exhibit No. SLC-4, Page 2.1

| | Capital Structure | Embedded Cost | Weighted Cost |
|-------------|-------------------|---------------|---------------|
| DEBT% | 48.720% | 4.770% | 2.32% |
| PREFERRED % | 0.010% | 6.750% | 0.00% |
| COMMON % | 51.270% | 10.300% | 5.28% |
| | | | 7.60% |

Net to Gross Bump-up Factor - Ref Exhibit No. SLC-4, Page 1.3

| | |
|---------------------------------|----------------|
| Operating Revenue | 100.000% |
| Operating Deductions | |
| Uncollectable Accounts | 0.560% |
| WUTC Regulatory Fee | 0.400% |
| WUTC Public Utility Tax | 3.873% |
| Taxes Other - Resource Supplier | 0.000% |
| Taxes Other - Gross Receipts | 0.000% |
| Sub-Total | 95.167% |
| State Taxes | 0.000% |
| Sub-Total | 95.167% |
| Federal Income Tax @ 21.00% | 19.985% |
| Net Operating Income | <u>75.182%</u> |

| | Total Adjustments | Revenue & Expense Adjustments - Year 2 (Tab 13) | Capital Additions / Depreciation & Amortization - Year 2 (Tab 14) | Tax Adjustments - Year 2 (Tab 15) | Other Adjustments - Year 2 (Tab 16) |
|-------------------------------|---------------------|---|--|---|---|
| 1 Operating Revenues: | | | | | |
| 2 General Business Revenues | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - |
| 5 Other Operating Revenues | 2,100,781 | 2,100,781 | - | - | - |
| 6 Total Operating Revenues | <u>2,100,781</u> | <u>2,100,781</u> | - | - | - |
| 7 | | | | | |
| 8 Operating Expenses: | | | | | |
| 9 Steam Production | 103,292 | 103,292 | - | - | - |
| 10 Nuclear Production | - | - | - | - | - |
| 11 Hydro Production | 36,953 | 36,953 | - | - | - |
| 12 Other Power Supply | 457,169 | 61,589 | 395,580 | - | - |
| 13 Transmission | 59,701 | 59,701 | - | - | - |
| 14 Distribution | 240,363 | 240,363 | - | - | - |
| 15 Customer Accounting | 50,978 | 50,978 | - | - | - |
| 16 Customer Service & Info | 7,676 | 7,676 | - | - | - |
| 17 Sales | - | - | - | - | - |
| 18 Administrative & General | 44,824 | 44,824 | - | - | - |
| 19 Total O&M Expenses | <u>1,000,956</u> | <u>605,377</u> | <u>395,580</u> | - | - |
| 20 Depreciation | 7,769,788 | - | 7,769,788 | - | - |
| 21 Amortization | (5,780,427) | - | 1,230,831 | - | (7,011,258) |
| 22 Taxes Other Than Income | 1,882,727 | - | - | 1,882,727 | - |
| 23 Income Taxes: Federal | (4,204,509) | 314,035 | (2,735,618) | (3,081,811) | 1,298,885 |
| 24 State | - | - | - | - | - |
| 25 Deferred Income Taxes | 2,907,322 | - | 892,631 | 1,811,582 | 203,108 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - |
| 28 Total Operating Expenses: | <u>3,575,857</u> | <u>919,412</u> | <u>7,553,211</u> | <u>612,499</u> | <u>(5,509,265)</u> |
| 29 | | | | | |
| 30 Operating Rev For Return: | <u>(1,475,076)</u> | <u>1,181,369</u> | <u>(7,553,211)</u> | <u>(612,499)</u> | <u>5,509,265</u> |
| 31 | | | | | |
| 32 Rate Base: | | | | | |
| 33 Electric Plant In Service | 335,866,633 | - | 335,866,633 | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - |
| 35 Misc Deferred Debits | (489,243) | - | - | - | (489,243) |
| 36 Elec Plant Acq Adj | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - |
| 44 Total Electric Plant: | <u>335,377,389</u> | - | <u>335,866,633</u> | - | <u>(489,243)</u> |
| 45 | | | | | |
| 46 Deductions: | | | | | |
| 47 Accum Prov For Deprec | (51,320,415) | - | (51,320,415) | - | - |
| 48 Accum Prov For Amort | (4,541,117) | - | (4,541,117) | - | - |
| 49 Accum Def Income Tax | (19,119,360) | - | 2,299,204 | (21,538,852) | 120,288 |
| 50 Unamortized ITC | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - |
| 53 Miscellaneous Deductions | (3,335,284) | - | (5,933,675) | 2,598,391 | - |
| 54 | | | | | |
| 55 Total Deductions: | <u>(78,316,175)</u> | - | <u>(59,496,003)</u> | <u>(18,940,461)</u> | <u>120,288</u> |
| 56 | | | | | |
| 57 Total Rate Base: | <u>257,061,214</u> | - | <u>276,370,630</u> | <u>(18,940,461)</u> | <u>(368,955)</u> |
| 58 | | | | | |
| 59 Estimated ROE impact | -3.03% | 0.20% | -4.06% | 0.14% | 0.97% |
| 60 Estimated Price Change | 27,947,817 | (1,571,346) | 37,984,330 | (1,099,966) | (7,365,201) |
| 61 | | | | | |
| 62 TAX CALCULATION: | | | | | |
| 63 Operating Revenue | (2,772,263) | 1,495,404 | (9,396,198) | (1,882,727) | 7,011,258 |
| 64 Other Deductions | - | - | - | - | - |
| 65 Interest (AFUDC) | - | - | - | - | - |
| 66 Interest | 5,973,959 | - | - | 5,973,959 | - |
| 67 Schedule "M" Additions | 10,447,102 | - | 289,966 | 10,157,136 | - |
| 68 Schedule "M" Deductions | 21,722,352 | - | 3,920,520 | 16,975,739 | 826,093 |
| 69 Income Before Tax | <u>(20,021,471)</u> | <u>1,495,404</u> | <u>(13,026,753)</u> | <u>(14,675,288)</u> | <u>6,185,165</u> |
| 70 | | | | | |
| 71 State Income Taxes | - | - | - | - | - |
| 72 Taxable Income | <u>(20,021,471)</u> | <u>1,495,404</u> | <u>(13,026,753)</u> | <u>(14,675,288)</u> | <u>6,185,165</u> |
| 73 | | | | | |
| 74 Federal Income Taxes | (4,204,509) | 314,035 | (2,735,618) | (3,081,811) | 1,298,885 |
| 75 Energy Tax Credits | - | - | - | - | - |
| 76 Federal Income Taxes | <u>(4,204,509)</u> | <u>314,035</u> | <u>(2,735,618)</u> | <u>(3,081,811)</u> | <u>1,298,885</u> |

| | Tab 13 - Revenues & Expenses (Year 2) | | | Tab 14 - Cap Adds. / Depr. | |
|--|---------------------------------------|--|--------------------------------------|--|--|
| | 13.1 | 13.2 | 13.3 | 14.1 | 14.2 |
| Total Pro Forma Adjustments | Wheeling Revenues - Year 2 | General Wage Increase (Pro Forma) - Year 2 | Pryor Mountain REC Revenues - Year 2 | Pro Forma Major Plant Additions - Year 2 | Pro Forma Depreciation & Amortization Expense - Year 2 |
| Operating Revenues: | | | | | |
| General Business Revenues | - | | | | |
| Interdepartmental | - | | | | |
| Special Sales | - | | | | |
| Other Operating Revenues | 2,100,781 | 2,301,415 | (200,634) | | |
| Total Operating Revenues | 2,100,781 | 2,301,415 | (200,634) | - | - |
| Operating Expenses: | | | | | |
| Steam Production | 103,292 | 103,292 | | | |
| Nuclear Production | - | | | | |
| Hydro Production | 36,953 | 36,953 | | | |
| Other Power Supply | 457,169 | 61,589 | | | |
| Transmission | 59,701 | 59,701 | | | |
| Distribution | 240,363 | 240,363 | | | |
| Customer Accounting | 50,978 | 50,978 | | | |
| Customer Service & Info Sales | 7,676 | 7,676 | | | |
| Administrative & General | 44,824 | 44,824 | | | |
| Total O&M Expenses | 1,000,956 | 605,377 | - | - | - |
| Depreciation | 7,769,788 | | | | 2,553,799 |
| Amortization | (5,780,427) | | | | 1,230,831 |
| Taxes Other Than Income | 1,882,727 | | | | |
| Income Taxes - Federal | (4,204,509) | 483,297 | (127,129) | (42,133) | (724,257) |
| Income Taxes - State | - | - | - | - | (794,772) |
| Income Taxes - Def Net | 2,907,322 | | | 847,954 | - |
| Investment Tax Credit Adj. | - | | | | |
| Misc Revenue & Expense | - | | | | |
| Total Operating Expenses: | 3,575,857 | 483,297 | 478,248 | (42,133) | 123,696 |
| Operating Rev For Return: | (1,475,076) | 1,818,118 | (478,248) | (158,501) | (2,989,857) |
| Rate Base: | | | | | |
| Electric Plant In Service | 335,866,633 | | | 112,074,898 | |
| Plant Held for Future Use | - | | | | |
| Misc Deferred Debits | (489,243) | | | | |
| Elec Plant Acq Adj | - | | | | |
| Nuclear Fuel | - | | | | |
| Prepayments | - | | | | |
| Fuel Stock | - | | | | |
| Material & Supplies | - | | | | |
| Working Capital | - | | | | |
| Weatherization | - | | | | |
| Misc Rate Base | - | | | | |
| Total Electric Plant: | 335,377,389 | - | - | 112,074,898 | - |
| Rate Base Deductions: | | | | | |
| Accum Prov For Deprec | (51,320,415) | | | | |
| Accum Prov For Amort | (4,541,117) | | | | |
| Accum Def Income Tax | (19,119,360) | | | 271,076 | |
| Unamortized ITC | - | | | | |
| Customer Adv For Const | - | | | | |
| Customer Service Deposits | - | | | | |
| Misc Rate Base Deductions | (3,335,284) | | | | |
| Total Rate Base Deductions | (78,316,175) | - | - | 271,076 | - |
| Total Rate Base: | 257,061,214 | - | - | 112,345,974 | - |
| Estimated Return on Equity Impact | -3.030% | 0.312% | -0.095% | -0.039% | -1.404% |
| Estimated Price Change | 27,947,817 | (2,418,289) | 636,120 | 210,823 | 11,521,362 |
| TAX CALCULATION: | | | | | |
| Operating Revenue | (2,772,263) | 2,301,415 | (605,377) | (200,634) | - |
| Other Deductions | - | | | | (3,784,630) |
| Interest (AFUDC) | - | | | | |
| Interest | 5,973,959 | | | | |
| Schedule "M" Additions | 10,447,102 | | | | 254,858 |
| Schedule "M" Deductions | 21,722,352 | | | | 3,703,701 |
| Income Before Tax | (20,021,471) | 2,301,415 | (605,377) | (200,634) | (3,448,843) |
| State Income Taxes | - | - | - | - | - |
| Taxable Income | (20,021,471) | 2,301,415 | (605,377) | (200,634) | (3,448,843) |
| Federal Income Taxes Before Credits | (4,204,509) | 483,297 | (127,129) | (42,133) | (724,257) |
| Energy & Other Tax Credits | - | | | | (794,772) |
| Federal Income Taxes | (4,204,509) | 483,297 | (127,129) | (42,133) | (794,772) |

| | Tab 14 - Capital Additions / Depreciation & Amortization (Year 2) | | | | | |
|--|--|--|---|--|---|--|
| | 14.3 | 14.4 | 14.5 | 14.6 | 14.7 | 14.8 |
| | Pro Forma Depreciation & Amortization Reserve - Year 2 | Decommissionin g and Other Plant Closure Costs - Year 2 | Jim Bridger Mine Rate Base - Year 2 | Existing Coal- Fired Generation Assets - Year 2 | Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2 | Pro Forma JB Units 1 & 2 Additions - Year 2 |
| Operating Revenues: | | | | | | |
| General Business Revenues | | | | | | |
| Interdepartmental | | | | | | |
| Special Sales | | | | | | |
| Other Operating Revenues | | | | | | |
| Total Operating Revenues | - | - | - | - | - | - |
| Operating Expenses: | | | | | | |
| Steam Production | | | | | | |
| Nuclear Production | | | | | | |
| Hydro Production | | | | | | |
| Other Power Supply | | | | | | |
| Transmission | | | | | | |
| Distribution | | | | | | |
| Customer Accounting | | | | | | |
| Customer Service & Info | | | | | | |
| Sales | | | | | | |
| Administrative & General | | | | | | |
| Total O&M Expenses | - | - | - | - | - | - |
| Depreciation | | | | | 14,988 | 16,193 |
| Amortization | | | | | | |
| Taxes Other Than Income | | | | | | |
| Income Taxes - Federal | - | - | - | - | (4,616) | (40,091) |
| Income Taxes - State | - | - | - | - | - | - |
| Income Taxes - Def Net | | | | | 1,721 | 42,957 |
| Investment Tax Credit Adj. | | | | | | |
| Misc Revenue & Expense | | | | | | |
| Total Operating Expenses: | - | - | - | - | 12,092 | 19,059 |
| Operating Rev For Return: | - | - | - | - | (12,092) | (19,059) |
| Rate Base: | | | | | | |
| Electric Plant In Service | | | 1,155,586 | | 794,536 | 1,801,708 |
| Plant Held for Future Use | | | | | | |
| Misc Deferred Debits | | | | | | |
| Elec Plant Acq Adj | | | | | | |
| Nuclear Fuel | | | | | | |
| Prepayments | | | | | | |
| Fuel Stock | | | | | | |
| Material & Supplies | | | | | | |
| Working Capital | | | | | | |
| Weatherization | | | | | | |
| Misc Rate Base | | | | | | |
| Total Electric Plant: | - | - | 1,155,586 | - | 794,536 | 1,801,708 |
| Rate Base Deductions: | | | | | | |
| Accum Prov For Deprec | (42,885,258) | | (2,039,194) | (2,952,541) | (55,394) | (50,242) |
| Accum Prov For Amort | (4,541,117) | | | | | |
| Accum Def Income Tax | | 1,458,889 | - | 725,932 | (88,773) | (67,920) |
| Unamortized ITC | | | | | | |
| Customer Adv For Const | | | | | | |
| Customer Service Deposits | | | | | | |
| Misc Rate Base Deductions | | (5,933,675) | | | | |
| Total Rate Base Deductions | (47,426,374) | (4,474,786) | (2,039,194) | (2,226,609) | (144,167) | (118,162) |
| Total Rate Base: | (47,426,374) | (4,474,786) | (883,608) | (2,226,609) | 650,369 | 1,683,546 |
| Estimated Return on Equity Impact | 0.657% | 0.050% | 0.001% | 0.019% | -0.021% | -0.037% |
| Estimated Price Change | (4,794,239) | (452,347) | (89,322) | (225,084) | 81,828 | 195,537 |
| TAX CALCULATION: | | | | | | |
| Operating Revenue | - | - | - | - | (14,988) | (16,193) |
| Other Deductions | | | | | | |
| Interest (AFUDC) | | | | | | |
| Interest | | | | | | |
| Schedule "M" Additions | | | | | 15,041 | 20,068 |
| Schedule "M" Deductions | | | | | 22,034 | 194,785 |
| Income Before Tax | - | - | - | - | (21,981) | (190,911) |
| State Income Taxes | - | - | - | - | - | - |
| Taxable Income | - | - | - | - | (21,981) | (190,911) |
| Federal Income Taxes Before Credits | - | - | - | - | (4,616) | (40,091) |
| Energy & Other Tax Credits | | | | | | |
| Federal Income Taxes | - | - | - | - | (4,616) | (40,091) |

| | Tab 14 - Capital & Deprec. | | Tab 15 - Taxes (Year 2) | | | | |
|-------------------------------------|---|--|-------------------------------|----------------------------|---|--|---|
| | 14.9 | 14.10 | 15.1 | 15.2 | 15.3 | 15.4 | 15.5 |
| | Confidential Wind Generation Capital Additions - Year 2 | Major Transmission Capital Additions - Year 2 | Interest True- Up - Year 2 | Property Taxes - Year 2 | Removal of TCJA Balances Adjustment - Year 2 | PowerTax ADIT Balance Adjustment - Year 2 | Permanent Schedule M Adjustment - Year 2 |
| Operating Revenues: | | | | | | | |
| General Business Revenues | | | | | | | |
| Interdepartmental | | | | | | | |
| Special Sales | | | | | | | |
| Other Operating Revenues | | | | | | | |
| Total Operating Revenues | - | - | - | - | - | - | - |
| Operating Expenses: | | | | | | | |
| Steam Production | | | | | | | |
| Nuclear Production | | | | | | | |
| Hydro Production | | | | | | | |
| Other Power Supply | 395,580 | | | | | | |
| Transmission | | | | | | | |
| Distribution | | | | | | | |
| Customer Accounting | | | | | | | |
| Customer Service & Info | | | | | | | |
| Sales | | | | | | | |
| Administrative & General | | | | | | | |
| Total O&M Expenses | 395,580 | - | - | - | - | - | - |
| Depreciation | 2,384,688 | 2,800,120 | | | | | |
| Amortization | | | | | | | |
| Taxes Other Than Income | | | | 1,882,727 | | | |
| Income Taxes - Federal | (583,856) | (588,025) | (1,254,531) | (395,373) | - | (1,431,907) | - |
| Income Taxes - State | - | - | - | - | - | - | - |
| Income Taxes - Def Net | | | | | | 2,329,246 | |
| Investment Tax Credit Adj. | | | | | | | |
| Misc Revenue & Expense | | | | | | | |
| Total Operating Expenses: | 2,196,411 | 2,212,095 | (1,254,531) | 1,487,354 | - | 897,340 | - |
| Operating Rev For Return: | (2,196,411) | (2,212,095) | 1,254,531 | (1,487,354) | - | (897,340) | - |
| Rate Base: | | | | | | | |
| Electric Plant In Service | 56,661,694 | 163,378,210 | | | | | |
| Plant Held for Future Use | | | | | | | |
| Misc Deferred Debits | | | | | | | |
| Elec Plant Acq Adj | | | | | | | |
| Nuclear Fuel | | | | | | | |
| Prepayments | | | | | | | |
| Fuel Stock | | | | | | | |
| Material & Supplies | | | | | | | |
| Working Capital | | | | | | | |
| Weatherization | | | | | | | |
| Misc Rate Base | | | | | | | |
| Total Electric Plant: | 56,661,694 | 163,378,210 | - | - | - | - | - |
| Rate Base Deductions: | | | | | | | |
| Accum Prov For Deprec | (1,047,640) | (2,290,147) | | | | | |
| Accum Prov For Amort | | | | | | | |
| Accum Def Income Tax | | | | | (595,243) | (24,209,006) | |
| Unamortized ITC | | | | | | | |
| Customer Adv For Const | | | | | | | |
| Customer Service Deposits | | | | | | | |
| Misc Rate Base Deductions | | | | | 2,598,391 | | |
| Total Rate Base Deductions | (1,047,640) | (2,290,147) | - | - | 2,003,148 | (24,209,006) | - |
| Total Rate Base: | 55,614,054 | 161,088,064 | - | - | 2,003,148 | (24,209,006) | - |
| Estimated Return on Equity Impact | -1.094% | -2.245% | 0.212% | -0.274% | -0.038% | 0.160% | -0.011% |
| Estimated Price Change | 8,543,374 | 19,226,395 | (1,668,659) | 1,978,338 | 202,494 | (1,253,684) | - |
| TAX CALCULATION: | | | | | | | |
| Operating Revenue | (2,780,267) | (2,800,120) | - | (1,882,727) | - | - | - |
| Other Deductions | | | | | | | |
| Interest (AFUDC) | | | | | | | |
| Interest | | | 5,973,959 | | | | |
| Schedule "M" Additions | | | | | | 10,157,136 | - |
| Schedule "M" Deductions | | | | | | 16,975,739 | - |
| Income Before Tax | (2,780,267) | (2,800,120) | (5,973,959) | (1,882,727) | - | (6,818,602) | - |
| State Income Taxes | - | - | - | - | - | - | - |
| Taxable Income | (2,780,267) | (2,800,120) | (5,973,959) | (1,882,727) | - | (6,818,602) | - |
| Federal Income Taxes Before Credits | (583,856) | (588,025) | (1,254,531) | (395,373) | - | (1,431,907) | - |
| Energy & Other Tax Credits | | | | | | | |
| Federal Income Taxes | (583,856) | (588,025) | (1,254,531) | (395,373) | - | (1,431,907) | - |

| | Tab 15 - Tax | Tab 16 - Other Adj. (Year 2) | |
|--|--|---|--|
| | 15.6 | 16.1 | 16.2 |
| | Remove Deferred State Tax Expense & Balance - Year 2 | Regulatory Assets & Liabilities Amortization - Year 2 | Klamath Hydroelectric Assets Amortization - Year 2 |
| Operating Revenues: | | | |
| General Business Revenues | | | |
| Interdepartmental | | | |
| Special Sales | | | |
| Other Operating Revenues | | | |
| Total Operating Revenues | - | - | - |
| Operating Expenses: | | | |
| Steam Production | | | |
| Nuclear Production | | | |
| Hydro Production | | | |
| Other Power Supply | | | |
| Transmission | | | |
| Distribution | | | |
| Customer Accounting | | | |
| Customer Service & Info | | | |
| Sales | | | |
| Administrative & General | | | |
| Total O&M Expenses | - | - | - |
| Depreciation | | | |
| Amortization | | (7,011,258) | |
| Taxes Other Than Income | | | |
| Income Taxes - Federal | - | 1,298,885 | - |
| Income Taxes - State | - | - | - |
| Income Taxes - Def Net | (517,664) | 203,108 | |
| Investment Tax Credit Adj. | | | |
| Misc Revenue & Expense | | | |
| Total Operating Expenses: | (517,664) | (5,509,265) | - |
| Operating Rev For Return: | 517,664 | 5,509,265 | - |
| Rate Base: | | | |
| Electric Plant In Service | | | |
| Plant Held for Future Use | | | |
| Misc Deferred Debits | | (413,046) | (76,197) |
| Elec Plant Acq Adj | | | |
| Nuclear Fuel | | | |
| Prepayments | | | |
| Fuel Stock | | | |
| Material & Supplies | | | |
| Working Capital | | | |
| Weatherization | | | |
| Misc Rate Base | | | |
| Total Electric Plant: | - | (413,046) | (76,197) |
| Rate Base Deductions: | | | |
| Accum Prov For Deprec | | | |
| Accum Prov For Amort | | | |
| Accum Def Income Tax | 3,265,398 | 101,554 | 18,734 |
| Unamortized ITC | | | |
| Customer Adv For Const | | | |
| Customer Service Deposits | | | |
| Misc Rate Base Deductions | | | |
| Total Rate Base Deductions | 3,265,398 | 101,554 | 18,734 |
| Total Rate Base: | 3,265,398 | (311,492) | (57,463) |
| Estimated Return on Equity Impact | 0.037% | 0.970% | -0.010% |
| Estimated Price Change | (358,455) | (7,359,393) | (5,809) |
| TAX CALCULATION: | | | |
| Operating Revenue | - | 7,011,258 | - |
| Other Deductions | | | |
| Interest (AFUDC) | | | |
| Interest | | | |
| Schedule "M" Additions | | | |
| Schedule "M" Deductions | | 826,093 | |
| Income Before Tax | - | 6,185,165 | - |
| State Income Taxes | - | - | - |
| Taxable Income | - | 6,185,165 | - |
| Federal Income Taxes Before Credits | - | 1,298,885 | - |
| Energy & Other Tax Credits | - | - | - |
| Federal Income Taxes | - | 1,298,885 | - |

Tab 13 - Revenue & Expenses (Year 2)

| | 13.1 | 13.2 | 13.3 | |
|-------------------------------------|-----------------------------|----------------------------|--|--------------------------------------|
| | Total Pro Forma Adjustments | Wheeling Revenues - Year 2 | General Wage Increase (Pro Forma) - Year 2 | Pryor Mountain REC Revenues - Year 2 |
| Operating Revenues: | | | | |
| General Business Revenues | - | - | - | - |
| Interdepartmental | - | - | - | - |
| Special Sales | - | - | - | - |
| Other Operating Revenues | 2,100,781 | 2,301,415 | - | (200,634) |
| Total Operating Revenues | 2,100,781 | 2,301,415 | - | (200,634) |
| Operating Expenses: | | | | |
| Steam Production | 103,292 | - | 103,292 | - |
| Nuclear Production | - | - | - | - |
| Hydro Production | 36,953 | - | 36,953 | - |
| Other Power Supply | 61,589 | - | 61,589 | - |
| Transmission | 59,701 | - | 59,701 | - |
| Distribution | 240,363 | - | 240,363 | - |
| Customer Accounting | 50,978 | - | 50,978 | - |
| Customer Service & Info Sales | 7,676 | - | 7,676 | - |
| Administrative & General | 44,824 | - | 44,824 | - |
| Total O&M Expenses | 605,377 | - | 605,377 | - |
| Depreciation | - | - | - | - |
| Amortization | - | - | - | - |
| Taxes Other Than Income | - | - | - | - |
| Income Taxes - Federal | 314,035 | 483,297 | (127,129) | (42,133) |
| Income Taxes - State | - | - | - | - |
| Income Taxes - Def Net | - | - | - | - |
| Investment Tax Credit Adj. | - | - | - | - |
| Misc Revenue & Expense | - | - | - | - |
| Total Operating Expenses: | 919,412 | 483,297 | 478,248 | (42,133) |
| Operating Rev For Return: | 1,181,369 | 1,818,118 | (478,248) | (158,501) |
| Rate Base: | | | | |
| Electric Plant In Service | - | - | - | - |
| Plant Held for Future Use | - | - | - | - |
| Misc Deferred Debits | - | - | - | - |
| Elec Plant Acq Adj | - | - | - | - |
| Nuclear Fuel | - | - | - | - |
| Prepayments | - | - | - | - |
| Fuel Stock | - | - | - | - |
| Material & Supplies | - | - | - | - |
| Working Capital | - | - | - | - |
| Weatherization | - | - | - | - |
| Misc Rate Base | - | - | - | - |
| Total Electric Plant: | - | - | - | - |
| Rate Base Deductions: | | | | |
| Accum Prov For Deprec | - | - | - | - |
| Accum Prov For Amort | - | - | - | - |
| Accum Def Income Tax | - | - | - | - |
| Unamortized ITC | - | - | - | - |
| Customer Adv For Const | - | - | - | - |
| Customer Service Deposits | - | - | - | - |
| Misc Rate Base Deductions | - | - | - | - |
| Total Rate Base Deductions | - | - | - | - |
| Total Rate Base: | - | - | - | - |
| Estimated Return on Equity Impact | 0.199% | 0.312% | -0.095% | -0.039% |
| Estimated Price Change | (1,571,346) | (2,418,289) | 636,120 | 210,823 |
| TAX CALCULATION: | | | | |
| Operating Revenue | 1,495,404 | 2,301,415 | (605,377) | (200,634) |
| Other Deductions | - | - | - | - |
| Interest (AFUDC) | - | - | - | - |
| Interest | - | - | - | - |
| Schedule "M" Additions | - | - | - | - |
| Schedule "M" Deductions | - | - | - | - |
| Income Before Tax | 1,495,404 | 2,301,415 | (605,377) | (200,634) |
| State Income Taxes | - | - | - | - |
| Taxable Income | 1,495,404 | 2,301,415 | (605,377) | (200,634) |
| Federal Income Taxes Before Credits | 314,035 | 483,297 | (127,129) | (42,133) |
| Energy & Other Tax Credits | - | - | - | - |
| Federal Income Taxes | 314,035 | 483,297 | (127,129) | (42,133) |

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Washington 2023 General Rate Case
Wheeling Revenues - Year 2**

PAGE 13.1

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Revenues: | | | | | | | |
| Other Electric Revenues | 456 | PRO | <u>28,844,206</u> | SG | 7.979% | <u>2,301,415</u> | 13.1.1 |
| | | | <u>28,844,206</u> | | | <u>2,301,415</u> | |
| Adjustment Detail: | | | | | | | |
| Forecasted Wheeling Revenues 12 ME December 2024 | | | 194,746,868 | | | | 3.3.1 |
| Total Adjustments December 2025 | | | <u>28,844,206</u> | | | | Above |
| Adjusted Wheeling Revenues 12 ME December 2025 | | | <u>223,591,074</u> | | | | 13.1.1 |

Description of Adjustment:

This adjustment reflects pro forma wheeling revenue changes from 12 months ending December 2024 to 12 months ending December 2025.

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Washington 2023 General Rate Case
Wheeling Revenue - Year 2

PAGE 13.1.1

Adjustments Summary

| | | Cumulative Adjustments | | Incremental |
|--------------------------|--|--|--|--|
| | | 12 ME Jun-22 - 12 ME Dec-24 | 12 ME Jun-22 - 12 ME Dec-25 | 12 ME Dec-24 - 12 ME Dec-25 |
| RES | Remove refunds and other out of period adjustments* | 270,814 | 270,814 | - |
| PRO | PWX SA 1040 (100 MW Effective 05/01/2022 - 09/30/2023) | 3,268,333 | 3,268,333 | - |
| PRO | Forecasted New Contracts | (12,739,581) | (14,532,436) | (1,792,855) |
| PRO | Forecasted Price/Volume Increase/Decreases | (8,383,978) | (35,435,329) | (27,051,351) |
| Total Adjustments | | (17,584,412) | (46,428,618) | (28,844,206) |
| | | Ref 3.3.1 Exh. SLC-4 | Ref 13.1.2 | Ref 13.1 |

PacifiCorp
Washington 2023 General Rate Case
Wheeling Revenue - Year 2

| Customer | Total |
|--|--------------|
| 3 Phase Renewables | 2 |
| Airport Solar LLC | (2,267,512) |
| Arizona Electric Power Cooperative, Inc. | (141,454) |
| Arizona Public Service Company | 0 |
| Avangrid Renewables, LLC | (6,656,561) |
| Avista | (15,783) |
| Basin Electric Power Cooperative | (1,211,388) |
| BHG | (669) |
| Black Hills Corporation | (3,941,115) |
| Black Hills/Colorado Electric Utility Company | (8,832) |
| Bonneville Power Administration | (24,602,874) |
| Brookfield Renewable Trading & Marketing LP | (201,288) |
| Calpine Energy Solutions | (744,736) |
| City of Roseville | (1,896,544) |
| Clatskanie Peoples Utility District | (615,330) |
| Conoco Phillips Company | (1,252) |
| Constellation Energy Generation, LLC (ESS) | (53,314) |
| Constellation Energy Generation, LLC (Stateline) | (3,325,606) |
| CP Energy Marketing (US) Inc. | (1,638) |
| Deseret Generation & Trans. | (7,887,503) |
| Dynasty Power Inc. | (1,688,945) |
| EDF Trading North America, LLC | (2,553,941) |
| Enel Trading North America | (6,858) |
| Energy Keepers, Inc | (245,388) |
| Eugene Water & Electric Board | 47 |
| Evergreen Biopower | (460,082) |
| Fall River Rural Electric Cooperative | (151,308) |
| Falls Creek H.P. LP | (191,181) |
| Foote Creek IV, LLC | 0 |
| Garrett Solar LLC | (474,234) |
| Guzman Energy, LLC | (2,684,511) |
| Idaho Power Company | (3,011,368) |
| Idaho Power Company - Power Supply Merchant | (3,676) |
| Imperial Irrigation District | (859,002) |
| Intermountain Power Agency | 0 |
| Los Angeles Department of Water & Power | (31,243) |
| Macquarie Energy, LLC | (1,246,317) |
| MAG Energy Solutions, Inc. | (51,469) |
| Marysville Hydro Partners | 0 |
| Mercuria Energy America, LLC | (3,646,393) |
| Moon Lake Electric Association | (20,424) |
| Morgan Stanley | (9,981,238) |
| Municipal Energy Nebraska, Inc. | 0 |
| Navajo Tribal Utility Authority | (97,320) |
| Nevada Power Company | (464,019) |
| NextEra Energy Resources, LLC | (4,514,315) |
| Obsidian Renewables LLC | 227 |
| Pacific Gas & Electric Company | (5,868) |
| PACIFICORP | 0 |

PacifiCorp
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Wheeling Revenue - Year 2

| Customer | Total |
|---|--------------|
| PACIFICORP TRANSFER | 0 |
| Portland General Electric Company | (740,394) |
| Powerex Corporation | (41,644,428) |
| Public Services Company of Colorado | (33,391) |
| Rainbow Energy Marketing | (662,294) |
| Sacramento Municipal Utility District | (779,478) |
| Salt River Project | (1,029,759) |
| Shell Energy North America | (4,377,241) |
| Sierra Pacific Power Company | (36,159) |
| Southern California Edison Company | (4,375,930) |
| Southern California Public Power Authority | (64,472) |
| State of South Dakota | (164,096) |
| TEC Energy Inc. | (6,388) |
| Tenaska Power Services Co | (1,412,760) |
| The Energy Authority, Inc. | (1,007,719) |
| Thermo No. 1 BE-01, LLC | (504,926) |
| TransAlta Energy Marketing (U.S.) Inc. | (984,767) |
| Tri-State Generation & Trans. | (764,401) |
| U.S. Bureau of Reclamation CR | (10,972) |
| U.S. Bureau of Reclamation FNO | (21,668) |
| U.S. Bureau of Reclamation WB | (42,148) |
| Uniper Global Commodities North America LLC | (98,629) |
| Utah Associated Municipal Power Sys OM | 0 |
| Utah Associated Municipal Power Systems | (24,729,173) |
| Utah Municipal Power Agency | (3,678,411) |
| Vitol Inc. | (7,303) |
| Warm Springs Power Enterprises | (119,700) |
| Westar Energy, Inc. | 0 |
| Western Area Power Adm CO River | (16,868) |
| Western Area Power Adm FNO | (86,006) |
| Western Area Power Adm LAP | (1,689) |
| Western Area Power Administration | (3,031,461) |
| | |
| SAP Adjustments | (767,606) |

Total **(177,162,456)**

| Type | 2025 | |
|-------------|--|--------------|
| RES | Remove refunds and other out of period adjustments* | 270,814 |
| PRO | PWX SA 1040 (100 MW Effective 05/01/2022 - 09/30/2023) | 3,268,333 |
| PRO | Forecasted New Contracts | (14,532,436) |
| PRO | Forecasted Price/Volume Increase/Decreases | (35,435,329) |

Incremental Adjustments **(46,428,618)** Ref 13.1.1

Accum Totals **(223,591,074)** Ref 13.1

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General Wage Increase (Pro Forma) - Year 2

PAGE 13.2

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Steam Operations | 500 | PRO | 990,322 | CAGE | 0.000% | - | |
| Steam Operations | 500 | PRO | 14 | CAGW | 22.163% | 3 | |
| Steam Operations | 500 | PRO | 142,079 | JBG | 22.163% | 31,489 | |
| Steam Operations | 500 | PRO | 47,592 | SG | 7.979% | 3,797 | |
| Fuel Related-Non NPC | 501 | PRO | 1,781 | SE | 7.616% | 136 | |
| Steam Maintenance | 512 | PRO | 599,314 | CAGE | 0.000% | - | |
| Steam Maintenance | 512 | PRO | 304,753 | JBG | 22.163% | 67,542 | |
| Steam Maintenance | 512 | PRO | 4,066 | SG | 7.979% | 324 | |
| Hydro Operations | 535 | PRO | 246,699 | SG-P | 7.979% | 19,684 | |
| Hydro Operations | 535 | PRO | 165,498 | SG-U | 7.979% | 13,205 | |
| Hydro Maintenance | 545 | PRO | 42,609 | SG-P | 7.979% | 3,400 | |
| Hydro Maintenance | 545 | PRO | 8,340 | SG-U | 7.979% | 665 | |
| Other Operations | 548 | PRO | 109,896 | CAGE | 0.000% | - | |
| Other Operations | 548 | PRO | 41,446 | CAGW | 22.163% | 9,186 | |
| Other Operations | 548 | PRO | 59,432 | SG | 7.979% | 4,742 | |
| Other Operations | 549 | PRO | 467 | WA | Situs | - | |
| Other Maintenance | 553 | PRO | 40,212 | CAGE | 0.000% | - | |
| Other Maintenance | 553 | PRO | 14,022 | CAGW | 22.163% | 3,108 | |
| Other Maintenance | 553 | PRO | 7,159 | SG | 7.979% | 571 | |
| Other Power Supply Expense | 557 | PRO | 4,869 | CAGE | 0.000% | - | |
| Other Power Supply Expense | 557 | PRO | 551,247 | SG | 7.979% | 43,983 | |
| Other Power Supply Expense | 557 | PRO | 1,334 | WA | Situs | - | |
| Transmission Operations | 560 | PRO | 448,608 | SG | 7.979% | 35,793 | |
| Transmission Maintenance | 571 | PRO | 299,642 | SG | 7.979% | 23,908 | |
| Distribution Operations | 580 | PRO | 528,891 | WA | Situs | 36,105 | |
| Distribution Operations | 580 | PRO | 767,148 | SNPD | 6.264% | 48,054 | |
| Distribution Maintenance | 593 | PRO | 1,598,672 | WA | Situs | 133,861 | |
| Distribution Maintenance | 593 | PRO | 356,684 | SNPD | 6.264% | 22,343 | |
| Customer Accounts | 903 | PRO | 489,974 | CN | 6.743% | 33,039 | |
| Customer Accounts | 903 | PRO | 233,400 | WA | Situs | 17,939 | |
| Customer Services | 908 | PRO | 67,618 | CN | 6.743% | 4,559 | |
| Customer Services | 908 | PRO | 121,329 | WA | Situs | 3,117 | |
| Administrative & General | 920 | PRO | 13,177 | WA | Situs | (151) | |
| Administrative & General | 920 | PRO | 591,115 | SO | 7.085% | 41,878 | |
| Administrative & General | 935 | PRO | 324 | WA | Situs | 10 | |
| Administrative & General | 935 | PRO | 43,584 | SO | 7.085% | 3,088 | |
| | | | <u>8,943,314</u> | | | <u>605,377</u> | 13.2.2 |

Description of Adjustment:

This adjustment recognizes wage and benefit increases that are projected to occur through the twelve month period ending December 2025 for labor charged to operation & maintenance accounts. See page 13.2.1 or more information on how this adjustment was calculated. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

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Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2

PAGE 13.2.1

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2, Exhibit No. SLC-4. An explanation of the procedures used to develop the labor expenses used in the General Wage Increase Adjustment Year 1 can be found on page 4.3.1, Exhibit No. SLC-4. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. The Pro Forma December 2024 regular time, overtime, and premium pay expenses were escalated prospectively by labor group to December 2025 (see page 13.2.4). Union and non-union costs were escalated using the contractual and target rates found on page 13.2.4.
2. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
3. Payroll taxes have been updated as result of the labor calculations in parts 1 and 2 above. These payroll tax calculations can be found on page 13.2.6.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2

| Description | Actual 12 Months Ended June 2022 | Pro Forma 12 Months Ending December 2024 | Adjustment | Pro Forma 12 Months Ending December 2025 | Adjustment | Ref. Exh. SLC-6C |
|-----------------------------------|--|--|-----------------------|--|--------------------|---------------------|
| Regular Ordinary Time | 430,865,222 | 465,794,594 | 28,283,658 | 477,431,957 | 11,637,363 | |
| Overtime | 76,879,725 | 83,112,209 | 5,046,682 | 85,188,675 | 2,076,467 | |
| Premium Pay | 13,956,954 | 15,088,417 | 916,188 | 15,465,384 | 376,967 | |
| Subtotal for Escalation | 521,701,902 | 563,995,219 | 34,246,528 | 578,086,016 | 14,090,797 | 13.3.3&4 |
| Annual Incentive Plan | 32,713,508 | 35,365,526 | 2,652,018 | 36,249,094 | 883,569 | |
| Payroll Tax Expense | 38,800,779 | 42,009,991 | 2,642,484 | 43,087,271 | 1,077,280 | 13.2.6 |
| Payroll Tax Expense-Unemployment | 3,153,346 | 3,153,346 | - | 3,153,346 | - | |
| Total Payroll Taxes | 41,954,125 | 45,163,337 | 2,642,484 | 46,240,617 | 1,077,280 | |
| SERP Plan | - | - | - | - | - | |
| Medical | 58,024,607 | 58,024,607 | - | 58,024,607 | - | |
| Pensions | 5,707,720 | 9,202,624 | 3,494,904 | 6,286,939 | (2,915,685) | 13.2.4 |
| Pension Administration | 836,131 | 836,131 | - | 836,131 | - | 13.2.4 |
| Post Retirement Benefits | 856,324 | (35,544) | (891,868) | 694,128 | 729,672 | 13.2.4 |
| Post Employment Benefits | 5,454,165 | 4,699,391 | (754,774) | 4,699,391 | - | 13.2.4 |
| 401(k) | 40,696,820 | 40,696,820 | - | 40,696,820 | - | |
| All Other Labor and Benefit Items | 25,769,675 | 25,769,675 | - | 25,769,675 | - | |
| Total Other Labor | 53,551,161 | 55,399,422 | 1,848,261 | 53,213,409 | (2,186,013) | |
| Total Labor | 733,714,977 | 783,717,786 | 41,389,291 | 797,583,419 | 13,865,633 | 13.2.6 |
| Non-Utility and Capitalized Labor | 260,469,861 | 278,220,929 | 14,693,257 | 283,143,248 | 4,922,320 | 13.2.6 |
| Total Utility Labor | 473,245,117 | 505,496,857 | 26,696,034 | 514,440,171 | 8,943,314 | 13.2.6 |
| | Ref 4.3.2 Exh. SLC-4 | | Ref 4.3 Exh. SLC-4 | | Ref 13.2 | |

PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 2

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Revenues: | | | | | | | Exh. SLC-6C |
| REC Revenues | 456 | PRO | (200,634) | WA | Situs | (200,634) | 13.3.1 |

Description of Adjustment:

This adjustment removes the amortization of Pryor Mountain REC Revenues added into results through Adjustment 5.3. The Company has requested a one-year amortization period. Accordingly, by Rate Year 2 the deferred balances should be fully amortized. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

Tab 14 - Capital Additions, Depreciation & Amortization (Year 2)

| | 14.1 | 14.2 | 14.3 | 14.4 | 14.5 | |
|-------------------------------------|-----------------------------|--|--|--|--|-------------------------------------|
| | Total Pro Forma Adjustments | Pro Forma Major Plant Additions - Year 2 | Pro Forma Depreciation & Amortization Expense - Year 2 | Pro Forma Depreciation & Amortization Reserve - Year 2 | Decommissioning and Other Plant Closure Costs - Year 2 | Jim Bridger Mine Rate Base - Year 2 |
| Operating Revenues: | | | | | | |
| General Business Revenues | - | - | - | - | - | - |
| Interdepartmental | - | - | - | - | - | - |
| Special Sales | - | - | - | - | - | - |
| Other Operating Revenues | - | - | - | - | - | - |
| Total Operating Revenues | - | - | - | - | - | - |
| Operating Expenses: | | | | | | |
| Steam Production | - | - | - | - | - | - |
| Nuclear Production | - | - | - | - | - | - |
| Hydro Production | - | - | - | - | - | - |
| Other Power Supply | 395,580 | - | - | - | - | - |
| Transmission | - | - | - | - | - | - |
| Distribution | - | - | - | - | - | - |
| Customer Accounting | - | - | - | - | - | - |
| Customer Service & Info Sales | - | - | - | - | - | - |
| Administrative & General | - | - | - | - | - | - |
| Total O&M Expenses | 395,580 | - | - | - | - | - |
| Depreciation | 7,769,788 | - | 2,553,799 | - | - | - |
| Amortization | 1,230,831 | - | 1,230,831 | - | - | - |
| Taxes Other Than Income | - | - | - | - | - | - |
| Income Taxes - Federal | (2,735,618) | (724,257) | (794,772) | - | - | - |
| Income Taxes - State | - | - | - | - | - | - |
| Income Taxes - Def Net | 892,631 | 847,954 | - | - | - | - |
| Investment Tax Credit Adj. | - | - | - | - | - | - |
| Misc Revenue & Expense | - | - | - | - | - | - |
| Total Operating Expenses: | 7,553,211 | 123,696 | 2,989,857 | - | - | - |
| Operating Rev For Return: | (7,553,211) | (123,696) | (2,989,857) | - | - | - |
| Rate Base: | | | | | | |
| Electric Plant In Service | 335,866,633 | 112,074,898 | - | - | - | 1,155,586 |
| Plant Held for Future Use | - | - | - | - | - | - |
| Misc Deferred Debits | - | - | - | - | - | - |
| Elec Plant Acq Adj | - | - | - | - | - | - |
| Nuclear Fuel | - | - | - | - | - | - |
| Prepayments | - | - | - | - | - | - |
| Fuel Stock | - | - | - | - | - | - |
| Material & Supplies | - | - | - | - | - | - |
| Working Capital | - | - | - | - | - | - |
| Weatherization | - | - | - | - | - | - |
| Misc Rate Base | - | - | - | - | - | - |
| Total Electric Plant: | 335,866,633 | 112,074,898 | - | - | - | 1,155,586 |
| Rate Base Deductions: | | | | | | |
| Accum Prov For Deprec | (51,320,415) | - | - | (42,885,258) | - | (2,039,194) |
| Accum Prov For Amort | (4,541,117) | - | - | (4,541,117) | - | - |
| Accum Def Income Tax | 2,299,204 | 271,076 | - | - | 1,458,889 | - |
| Unamortized ITC | - | - | - | - | - | - |
| Customer Adv For Const | - | - | - | - | - | - |
| Customer Service Deposits | - | - | - | - | - | - |
| Misc Rate Base Deductions | (5,933,675) | - | - | - | (5,933,675) | - |
| Total Rate Base Deductions | (59,496,003) | 271,076 | - | (47,426,374) | (4,474,786) | (2,039,194) |
| Total Rate Base: | 276,370,630 | 112,345,974 | - | (47,426,374) | (4,474,786) | (883,608) |
| Estimated Return on Equity Impact | -4.056% | -1.404% | -0.541% | 0.657% | 0.050% | 0.001% |
| Estimated Price Change | 37,984,330 | 11,521,362 | 3,976,826 | (4,794,239) | (452,347) | (89,322) |
| TAX CALCULATION: | | | | | | |
| Operating Revenue | (9,396,198) | - | (3,784,630) | - | - | - |
| Other Deductions | - | - | - | - | - | - |
| Interest (AFUDC) | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Schedule "M" Additions | 289,966 | 254,858 | - | - | - | - |
| Schedule "M" Deductions | 3,920,520 | 3,703,701 | - | - | - | - |
| Income Before Tax | (13,026,753) | (3,448,843) | (3,784,630) | - | - | - |
| State Income Taxes | - | - | - | - | - | - |
| Taxable Income | (13,026,753) | (3,448,843) | (3,784,630) | - | - | - |
| Federal Income Taxes Before Credits | (2,735,618) | (724,257) | (794,772) | - | - | - |
| Energy & Other Tax Credits | - | - | - | - | - | - |
| Federal Income Taxes | (2,735,618) | (724,257) | (794,772) | - | - | - |

| | 14.6 | 14.7 | 14.8 | 14.9 | 14.10 |
|--|--|--|---|--|---|
| | Existing Coal-Fired Generation Assets - Year 2 | Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2 | Pro Forma JB Units 1 & 2 Additions - Year 2 | Confidential Wind Generation Capital Additions - Year 2 | Major Transmission Capital Additions - Year 2 |
| Operating Revenues: | | | | | |
| General Business Revenues | - | - | - | - | - |
| Interdepartmental | - | - | - | - | - |
| Special Sales | - | - | - | - | - |
| Other Operating Revenues | - | - | - | - | - |
| Total Operating Revenues | - | - | - | - | - |
| Operating Expenses: | | | | | |
| Steam Production | - | - | - | - | - |
| Nuclear Production | - | - | - | - | - |
| Hydro Production | - | - | - | - | - |
| Other Power Supply | - | - | - | 395,580 | - |
| Transmission | - | - | - | - | - |
| Distribution | - | - | - | - | - |
| Customer Accounting | - | - | - | - | - |
| Customer Service & Info | - | - | - | - | - |
| Sales | - | - | - | - | - |
| Administrative & General | - | - | - | - | - |
| Total O&M Expenses | - | - | - | 395,580 | - |
| Depreciation | - | 14,988 | 16,193 | 2,384,688 | 2,800,120 |
| Amortization | - | - | - | - | - |
| Taxes Other Than Income | - | - | - | - | - |
| Income Taxes - Federal | - | (4,616) | (40,091) | (583,856) | (588,025) |
| Income Taxes - State | - | - | - | - | - |
| Income Taxes - Def Net | - | 1,721 | 42,957 | - | - |
| Investment Tax Credit Adj. | - | - | - | - | - |
| Misc Revenue & Expense | - | - | - | - | - |
| Total Operating Expenses: | - | 12,092 | 19,059 | 2,196,411 | 2,212,095 |
| Operating Rev For Return: | - | (12,092) | (19,059) | (2,196,411) | (2,212,095) |
| Rate Base: | | | | | |
| Electric Plant In Service | - | 794,536 | 1,801,708 | 56,661,694 | 163,378,210 |
| Plant Held for Future Use | - | - | - | - | - |
| Misc Deferred Debits | - | - | - | - | - |
| Elec Plant Acq Adj | - | - | - | - | - |
| Nuclear Fuel | - | - | - | - | - |
| Prepayments | - | - | - | - | - |
| Fuel Stock | - | - | - | - | - |
| Material & Supplies | - | - | - | - | - |
| Working Capital | - | - | - | - | - |
| Weatherization | - | - | - | - | - |
| Misc Rate Base | - | - | - | - | - |
| Total Electric Plant: | - | 794,536 | 1,801,708 | 56,661,694 | 163,378,210 |
| Rate Base Deductions: | | | | | |
| Accum Prov For Deprec | (2,952,541) | (55,394) | (50,242) | (1,047,640) | (2,290,147) |
| Accum Prov For Amort | - | - | - | - | - |
| Accum Def Income Tax | 725,932 | (88,773) | (67,920) | - | - |
| Unamortized ITC | - | - | - | - | - |
| Customer Adv For Const | - | - | - | - | - |
| Customer Service Deposits | - | - | - | - | - |
| Misc Rate Base Deductions | - | - | - | - | - |
| Total Rate Base Deductions | (2,226,609) | (144,167) | (118,162) | (1,047,640) | (2,290,147) |
| Total Rate Base: | (2,226,609) | 650,369 | 1,683,546 | 55,614,054 | 161,088,064 |
| Estimated Return on Equity Impact | | | | | |
| Estimated Return on Equity Impact | 0.019% | -0.021% | -0.037% | -1.094% | -2.245% |
| Estimated Price Change | (225,084) | 81,828 | 195,537 | 8,543,374 | 19,226,395 |
| TAX CALCULATION: | | | | | |
| Operating Revenue | - | (14,988) | (16,193) | (2,780,267) | (2,800,120) |
| Other Deductions | - | - | - | - | - |
| Interest (AFUDC) | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Schedule "M" Additions | - | 15,041 | 20,068 | - | - |
| Schedule "M" Deductions | - | 22,034 | 194,785 | - | - |
| Income Before Tax | - | (21,981) | (190,911) | (2,780,267) | (2,800,120) |
| State Income Taxes | | | | | |
| Taxable Income | - | (21,981) | (190,911) | (2,780,267) | (2,800,120) |
| Federal Income Taxes Before Credits | | | | | |
| Federal Income Taxes Before Credits | - | (4,616) | (40,091) | (583,856) | (588,025) |
| Energy & Other Tax Credits | - | - | - | - | - |
| Federal Income Taxes | - | (4,616) | (40,091) | (583,856) | (588,025) |

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Steam Plant | 312 | PRO | - | CAGW | 22.163% | - | |
| Steam Plant | 312 | PRO | 1,428,116 | CAGE | 0.000% | - | |
| Steam Plant | 312 | PRO | (120,748) | SG | 7.979% | (9,634) | |
| Steam Plant | 312 | PRO | - | JBG | 22.163% | - | |
| Hydro Plant | 332 | PRO | 120,189,475 | SG-P | 7.979% | 9,589,651 | |
| Hydro Plant | 332 | PRO | 39,899,707 | SG-U | 7.979% | 3,183,509 | |
| Other Plant | 343 | PRO | 1,651,179 | CAGW | 22.163% | 365,950 | |
| Other Plant | 343 | PRO | 63,868,831 | CAGE | 0.000% | - | |
| Other Plant | 343 | PRO | - | SG | 7.979% | - | |
| Other Plant | 343 | PRO | 41,797,495 | SG-W | 7.979% | 3,334,929 | |
| Transmission Plant | 355 | PRO | (33,685) | CAGW | 22.163% | (7,466) | |
| Transmission Plant | 355 | PRO | - | CAGE | 0.000% | - | |
| Transmission Plant | 355 | PRO | 518,895,743 | SG | 7.979% | 41,401,537 | |
| Distribution Plant | 360 | PRO | 6,060,090 | Situs | WA | 215,438 | |
| Distribution Plant | 361 | PRO | 11,734,109 | Situs | WA | 417,152 | |
| Distribution Plant | 362 | PRO | 97,099,580 | Situs | WA | 3,451,925 | |
| Distribution Plant | 363 | PRO | - | Situs | WA | - | |
| Distribution Plant | 364 | PRO | 119,296,812 | Situs | WA | 4,241,045 | |
| Distribution Plant | 365 | PRO | 74,619,520 | Situs | WA | 2,652,751 | |
| Distribution Plant | 366 | PRO | 37,566,097 | Situs | WA | 1,335,488 | |
| Distribution Plant | 367 | PRO | 86,617,088 | Situs | WA | 3,079,269 | |
| Distribution Plant | 368 | PRO | 129,026,409 | Situs | WA | 4,586,935 | |
| Distribution Plant | 369 | PRO | 81,191,191 | Situs | WA | 2,886,376 | |
| Distribution Plant | 370 | PRO | 22,024,051 | Situs | WA | 782,963 | |
| Distribution Plant | 371 | PRO | 727,482 | Situs | WA | 25,862 | |
| Distribution Plant | 373 | PRO | 5,213,987 | Situs | WA | 185,359 | |
| General Plant | 397 | PRO | 1,706,968 | CA | 0.000% | - | |
| General Plant | 397 | PRO | 48,299,549 | OR | 0.000% | - | |
| General Plant | 397 | PRO | 3,056,556 | WA | 100.000% | 3,056,556 | |
| General Plant | 397 | PRO | 13,913,475 | WYP | 0.000% | - | |
| General Plant | 397 | PRO | 23,961,062 | UT | 0.000% | - | |
| General Plant | 397 | PRO | 3,671,144 | ID | 0.000% | - | |
| General Plant | 397 | PRO | (323,073) | WYU | 0.000% | - | |
| General Plant | 397 | PRO | 1,134,651 | CAGE | 0.000% | - | |
| General Plant | 397 | PRO | 3,330,063 | CAGW | 22.163% | 738,041 | |
| General Plant | 397 | PRO | (2,648,976) | SG | 7.979% | (211,356) | |
| General Plant | 397 | PRO | 138,274,306 | SO | 7.085% | 9,796,155 | |
| General Plant | 397 | PRO | (1,180,201) | CN | 6.743% | (79,581) | |
| General Plant | 397 | PRO | (1,240,424) | JBG | 22.163% | (274,915) | |
| General Plant | 397 | PRO | (137,374) | CAEE | 0.000% | - | |
| Mining Plant | 399 | PRO | - | CAEE | 0.000% | - | |
| | | | <u>1,690,570,254</u> | | | <u>94,743,941</u> | |

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that is expected to become used and useful by December 31, 2025. This adjustment includes the averages-of-monthly average (AMA) balance of the plant additions, incremental from December 2024 AMA levels reflected in adjustment 8.4, that will be placed into service by December 2025. Supporting documentation detailing the walk-forward of these balances from 2024 levels to 2025 levels are contained in Exhibit No. SLC-4, pages 8.4.4 - 8.4.31.

Incremental tax impacts are included, as well as in adjustment 15.4.

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2**

PAGE 14.1.1

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Intangible Plant | 303 | PRO | - | CA | 0.000% | - | |
| Intangible Plant | 303 | PRO | (2,040,456) | CN | 6.743% | (137,588) | |
| Intangible Plant | 303 | PRO | (16,786) | CAGW | 22.163% | (3,720) | |
| Intangible Plant | 303 | PRO | (202,446) | CAGE | 0.000% | - | |
| Intangible Plant | 303 | PRO | (1,035) | ID | 0.000% | - | |
| Intangible Plant | 303 | PRO | (4,359) | OR | 0.000% | - | |
| Intangible Plant | 303 | PRO | (4,660) | CAEE | 0.000% | - | |
| Intangible Plant | 303 | PRO | - | JBG | 100.000% | - | |
| Intangible Plant | 303 | PRO | (421,039) | SG | 7.979% | (33,594) | |
| Intangible Plant | 302 | PRO | (55,987) | SG-P | 7.979% | (4,467) | |
| Intangible Plant | 302 | PRO | (203,724) | SG-U | 7.979% | (16,255) | |
| Intangible Plant | 303 | PRO | 247,390,503 | SO | 7.085% | 17,526,581 | |
| Intangible Plant | 302 | PRO | (9,253) | UT | 0.000% | - | |
| Intangible Plant | 303 | PRO | - | WA | 100.000% | - | |
| Intangible Plant | 303 | PRO | - | WYP | 0.000% | - | |
| Intangible Plant | 303 | PRO | - | WYU | 0.000% | - | |
| Intangible Plant | 303 | PRO | - | SG-P | 7.979% | - | |
| | | | <u>244,430,757</u> | | | <u>17,330,957</u> | 14.1.3 |
| Total | | | <u>1,935,001,010</u> | | | <u>112,074,898</u> | 14.1.3 |

Adjustment to Tax:

| | | | | | | |
|--------------------------------|--------|-----|-------------------|----|--------|------------------|
| Sch M Add - SO - 2025 Bk Depr | SCHMAT | PRO | 364,674 | SO | 7.085% | 25,836 |
| Sch M Add - SG - 2025 Bk Depr | SCHMAT | PRO | 2,870,390 | SG | 7.979% | 229,022 |
| | | | <u>3,235,063</u> | | | <u>254,858</u> |
| Sch M Ded - SO - 2025 Tax Depr | SCHMDT | PRO | 40,623,662 | SO | 7.085% | 2,878,016 |
| Sch M Ded - SG - 2025 Tax Depr | SCHMDT | PRO | 10,348,512 | SG | 7.979% | 825,685 |
| | | | <u>50,972,174</u> | | | <u>3,703,701</u> |
| DIT Exp - SO - 2025 Bk Depr | 41110 | PRO | (89,659) | SO | 7.085% | (6,352) |
| DIT Exp - SG - 2025 Bk Depr | 41110 | PRO | (705,731) | SG | 7.979% | (56,309) |
| | | | <u>(795,390)</u> | | | <u>(62,661)</u> |
| DIT Exp - SO - 2025 Tax Depr | 41010 | PRO | 9,987,977 | SO | 7.085% | 707,606 |
| DIT Exp - SG - 2025 Tax Depr | 41010 | PRO | 2,544,348 | SG | 7.979% | 203,008 |
| | | | <u>12,532,325</u> | | | <u>910,614</u> |
| ADIT - SO | 282 | PRO | 6,709,349 | SO | 7.085% | 475,329 |
| ADIT - SG | 282 | PRO | (2,559,958) | SG | 7.979% | (204,253) |
| | | | <u>4,149,391</u> | | | <u>271,076</u> |

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that is expected to become used and useful by December 31, 2025. This adjustment includes the averages-of-monthly average (AMA) balance of the plant additions, incremental from December 2024 AMA levels reflected in adjustment 8.4, that will be placed into service by December 2025. Supporting documentation detailing the walk-forward of these balances from 2024 levels to 2025 levels are contained in Exhibit No. SLC-4, pages 8.4.4 - 8.4.31.

Incremental tax impacts are included, as well as in adjustment 15.4.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2

| Description | Account | Factor | EPIS Balance | EPIS Balance | Adjustment |
|--------------------------------|---------|--------|-----------------|-----------------|-------------|
| | | | AMA Dec 2024 | AMA Dec 2025 | |
| Steam Production Plant: | | | | | |
| Control Area Generation - West | 312 | CAGW | (0) | (0) | - |
| Control Area Generation - East | 312 | CAGE | 5,125,461,645 | 5,126,516,538 | 1,054,894 |
| Pollution Control | 312 | CAGE | 1,724,141 | 2,097,364 | 373,222 |
| System Generation | 312 | SG | 258,433,934 | 258,313,186 | (120,748) |
| Jim Bridger Generation | 312 | JBG | (0) | (0) | - |
| Total Steam Plant | | | 5,385,619,721 | 5,386,927,088 | 1,307,368 |
| Hydro Production Plant: | | | | | |
| System Generation | 332 | SG-P | 967,892,365 | 1,088,081,840 | 120,189,475 |
| System Generation | 332 | SG-U | 247,896,594 | 287,796,301 | 39,899,707 |
| Klamath | 332 | SG-P | 98,522,128 | 98,522,128 | - |
| Total Hydro Plant | | | 1,314,311,087 | 1,474,400,269 | 160,089,182 |
| Other Production Plant: | | | | | |
| Control Area Generation - West | 343 | CAGW | 553,806,718 | 555,457,897 | 1,651,179 |
| Control Area Generation - East | 343 | CAGE | 1,512,269,419 | 1,576,138,250 | 63,868,831 |
| System Generation | 343 | SG | 116,955 | 116,955 | - |
| System Generation - Wind | 343 | SG-W | 3,533,268,744 | 3,575,066,239 | 41,797,495 |
| Total Other Production Plant | | | 5,599,461,836 | 5,706,779,341 | 107,317,504 |
| Transmission Plant: | | | | | |
| Control Area Generation - West | 355 | CAGW | 17,733,809 | 17,700,125 | (33,685) |
| Control Area Generation - East | 355 | CAGE | 168,851,161 | 168,851,161 | - |
| System Generation | 355 | SG | 8,188,377,421 | 8,707,273,164 | 518,895,743 |
| Total Transmission Plant | | | 8,374,962,392 | 8,893,824,450 | 518,862,058 |
| Distribution Plant: | | | | | |
| California | 360-373 | CA | 434,658,507 | 439,987,338 | 5,328,831 |
| Oregon | 360-373 | OR | 2,691,461,590 | 3,021,024,069 | 329,562,479 |
| Washington | 360-373 | WA | 640,882,829 | 664,743,393 | 23,860,564 |
| Eastern Wyoming | 360-373 | WYP | 767,599,326 | 802,175,121 | 34,575,794 |
| Utah | 360-373 | UT | 4,087,985,181 | 4,344,511,370 | 256,526,189 |
| Idaho | 360-373 | ID | 464,708,152 | 486,407,232 | 21,699,080 |
| Western Wyoming | 360-373 | WYU | 148,565,002 | 148,188,480 | (376,522) |
| Total Distribution Plant | | | 9,235,860,589 | 9,907,037,002 | 671,176,414 |
| General Plant: | | | | | |
| California | 397 | CA | 23,937,311 | 25,644,279 | 1,706,968 |
| Oregon | 397 | OR | 230,178,761 | 278,478,311 | 48,299,549 |
| Washington | 397 | WA | 51,799,167 | 54,855,723 | 3,056,556 |
| Eastern Wyoming | 397 | WYP | 113,564,841 | 127,478,316 | 13,913,475 |
| Utah | 397 | UT | 295,022,847 | 318,983,910 | 23,961,062 |
| Idaho | 397 | ID | 61,620,168 | 65,291,312 | 3,671,144 |
| Western Wyoming | 397 | WYU | 18,266,509 | 17,943,436 | (323,073) |
| Control Area Generation - East | 397 | CAGE | 95,464,350 | 96,599,000 | 1,134,651 |
| Control Area Generation - West | 397 | CAGW | 7,295,636 | 10,625,699 | 3,330,063 |
| System Generation | 397 | SG | 195,779,193 | 193,130,217 | (2,648,976) |
| General Office | 397 | SO | 417,719,696 | 555,994,002 | 138,274,306 |
| Customer Service | 397 | CN | 14,244,468 | 13,064,266 | (1,180,201) |
| Jim Bridger | 397 | JBG | 19,937,902 | 18,697,479 | (1,240,424) |
| Control Area Energy - East | 397 | CAEE | 3,032,583 | 2,895,208 | (137,374) |
| Total General Plant | | | 1,547,863,430 | 1,779,681,158 | 231,817,728 |

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2**

| Description | Account | Factor | EPIS Balance AMA Dec 2024 | EPIS Balance AMA Dec 2025 | Adjustment |
|--------------------------------|----------------|---------------|--|--|----------------------|
| Mining Plant: | | | | | |
| Coal Mine | 399 | CAEE | 1,822,901 | 1,822,901 | - |
| Total Mining Plant | | | 1,822,901 | 1,822,901 | - |
| Intangible Plant: | | | | | |
| California | 303 | CA | 481,167 | 481,167 | - |
| Customer Service | 303 | CN | 221,762,833 | 219,722,377 | (2,040,456) |
| Control Area Generation - West | 303 | CAGW | 29,262,744 | 29,245,958 | (16,786) |
| Control Area Generation - East | 303 | CAGE | 69,043,803 | 68,841,356 | (202,446) |
| Idaho | 303 | ID | 4,367,348 | 4,366,313 | (1,035) |
| Oregon | 303 | OR | 4,606,696 | 4,602,337 | (4,359) |
| Control Area Energy - East | 303 | CAEE | (214) | (4,874) | (4,660) |
| Jim Bridger | 303 | JBG | 2,634,359 | 2,634,359 | - |
| System Generation | 303 | SG | 109,583,625 | 109,162,586 | (421,039) |
| System Generation | 302 | SG-P | 103,343,101 | 103,287,114 | (55,987) |
| System Generation | 302 | SG-U | 10,092,243 | 9,888,519 | (203,724) |
| General Office | 303 | SO | 567,590,045 | 814,980,548 | 247,390,503 |
| Utah | 302 | UT | (26,186,007) | (26,195,260) | (9,253) |
| Washington | 303 | WA | 2,036,986 | 2,036,986 | - |
| Eastern Wyoming | 303 | WYP | 5,750,431 | 5,750,431 | - |
| Western Wyoming | 303 | WYU | - | - | - |
| Klamath | 303 | SG-P | 74,111,750 | 74,111,750 | - |
| Total Intangible Plant | | | 1,178,480,911 | 1,422,911,667 | 244,430,757 |
| Total EPIS Balance | | | 32,638,382,866 | 34,573,383,876 | 1,935,001,010 |
| | | | Ref. 8.4.3 | Ref. 8.4.31 | Ref 14.1 |
| | | | Exh. SLC-4 | Exh. SLC-4 | |

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Expense - Year 2

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Steam Depreciation Expense | 403SP | PRO | 72,416 | CAGE | 0.0000% | - | |
| Steam Depreciation Expense | 403SP | PRO | - | CAGW | 22.1630% | - | |
| Steam Depreciation Expense | 403SP | PRO | (3,499) | SG | 7.9788% | (279) | |
| Steam Depreciation Expense | 403SP | PRO | - | OTHER | 0.0000% | - | |
| Steam Depreciation Expense | 403SP | PRO | - | JBG | 22.1630% | - | |
| Hydro Depreciation Expense | 403HP | PRO | 3,147,943 | SG-P | 7.9788% | 251,167 | |
| Hydro Depreciation Expense | 403HP | PRO | 1,734,872 | SG-U | 7.9788% | 138,422 | |
| Other Depreciation Expense | 403OP | PRO | 2,246,142 | CAGE | 0.0000% | - | |
| Other Depreciation Expense | 403OP | PRO | 60,822 | CAGW | 22.1630% | 13,480 | |
| Other Depreciation Expense | 403OP | PRO | - | SG | 7.9788% | - | |
| Other Depreciation Expense | 403OP | PRO | 1,759,107 | SG-W | 7.9788% | 140,355 | |
| Other Depreciation Expense | 403OP | PRO | - | Situs | WA | - | |
| Transmission Depreciation Expense | 403TP | PRO | - | CAGE | 0.0000% | - | |
| Transmission Depreciation Expense | 403TP | PRO | (600) | CAGW | 22.1630% | (133) | |
| Transmission Depreciation Expense | 403TP | PRO | 8,893,295 | SG | 7.9788% | 709,576 | |
| Transmission Depreciation Expense | 403TP | PRO | - | JBG | 22.1630% | - | |
| Distribution Depreciation Expense | 403360 | PRO | 146,516 | Situs | WA | 5,564 | |
| Distribution Depreciation Expense | 403361 | PRO | 283,697 | Situs | WA | 10,774 | |
| Distribution Depreciation Expense | 403362 | PRO | 2,347,592 | Situs | WA | 89,154 | |
| Distribution Depreciation Expense | 403364 | PRO | 2,884,258 | Situs | WA | 109,535 | |
| Distribution Depreciation Expense | 403365 | PRO | 1,804,088 | Situs | WA | 68,514 | |
| Distribution Depreciation Expense | 403366 | PRO | 908,242 | Situs | WA | 34,492 | |
| Distribution Depreciation Expense | 403367 | PRO | 2,094,155 | Situs | WA | 79,530 | |
| Distribution Depreciation Expense | 403368 | PRO | 3,119,492 | Situs | WA | 118,469 | |
| Distribution Depreciation Expense | 403369 | PRO | 1,962,972 | Situs | WA | 74,548 | |
| Distribution Depreciation Expense | 403370 | PRO | 532,479 | Situs | WA | 20,222 | |
| Distribution Depreciation Expense | 403371 | PRO | 17,588 | Situs | WA | 668 | |
| Distribution Depreciation Expense | 403373 | PRO | 126,059 | Situs | WA | 4,787 | |
| General Depreciation Expense | 403GP | PRO | 34,418 | CA | 0.0000% | - | |
| General Depreciation Expense | 403GP | PRO | 1,121,940 | OR | 0.0000% | - | |
| General Depreciation Expense | 403GP | PRO | 72,285 | WA | 100.0000% | 72,285 | |
| General Depreciation Expense | 403GP | PRO | 344,434 | WYP | 0.0000% | - | |
| General Depreciation Expense | 403GP | PRO | 505,071 | UT | 0.0000% | - | |
| General Depreciation Expense | 403GP | PRO | 72,925 | ID | 0.0000% | - | |
| General Depreciation Expense | 403GP | PRO | (6,755) | WYU | 0.0000% | - | |
| General Depreciation Expense | 403GP | PRO | 33,057 | CAGE | 0.0000% | - | |
| General Depreciation Expense | 403GP | PRO | 158,575 | CAGW | 22.1630% | 35,145 | |
| General Depreciation Expense | 403GP | PRO | (102,102) | SG | 7.9788% | (8,146) | |
| General Depreciation Expense | 403GP | PRO | 8,408,009 | SO | 7.0846% | 595,672 | |
| General Depreciation Expense | 403GP | PRO | (24,320) | JBG | 22.1630% | (5,390) | |
| General Depreciation Expense | 403GP | PRO | - | JBE | 0.0000% | - | |
| General Depreciation Expense | 403GP | PRO | (68,412) | CN | 6.7430% | (4,613) | |
| General Depreciation Expense | 403GP | PRO | (4,978) | CAEE | 0.0000% | - | |
| Total Depreciation Expense | | | <u>44,681,784</u> | | | <u>2,553,799</u> | 14.2.2 |

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustments 8.4 and 14.1. This adjustment reflects the incremental depreciation expense in results for calendar year 2025, matching the level of capital rate base in-service through calendar year 2025. Supporting documentation detailing the calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-4, pages 6.1.4 - 6.1.21.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Expense - Year 2

PAGE 14.2.1

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|-------------------------------|---------|-------|-------------------|--------|-----------|-------------------------|--------|
| Adjustment to Expense: | | | | | | | |
| Intangible Amortization | 404IP | PRO | - | CA | 0.0000% | - | |
| Intangible Amortization | 404IP | PRO | (135,547) | CN | 6.7430% | (9,140) | |
| Intangible Amortization | 404IP | PRO | - | JBG | 22.1630% | - | |
| Intangible Amortization | 404IP | PRO | - | OTHER | 0.0000% | - | |
| Intangible Amortization | 404IP | PRO | (5) | ID | 0.0000% | - | |
| Intangible Amortization | 404IP | PRO | (11) | OR | 0.0000% | - | |
| Intangible Amortization | 404IP | PRO | (932) | CAEE | 0.0000% | - | |
| Intangible Amortization | 404IP | PRO | (13,698) | SG | 7.9788% | (1,093) | |
| Intangible Amortization | 404IP | PRO | (8,342) | CAGE | 0.0000% | - | |
| Intangible Amortization | 404IP | PRO | (299) | CAGW | 22.1630% | (66) | |
| Intangible Amortization | 404IP | PRO | (1,452) | SG-P | 7.9788% | (116) | |
| Intangible Amortization | 404IP | PRO | (6,513) | SG-U | 7.9788% | (520) | |
| Intangible Amortization | 404IP | PRO | 17,527,720 | SO | 7.0846% | 1,241,766 | |
| Intangible Amortization | 404IP | PRO | 13 | UT | 0.0000% | - | |
| Intangible Amortization | 404IP | PRO | - | WA | 100.0000% | - | |
| Intangible Amortization | 404IP | PRO | - | WYP | 0.0000% | - | |
| Intangible Amortization | 404IP | PRO | - | WYU | 0.0000% | - | |
| Hydro Amortization | 404HP | PRO | - | SG-U | 7.9788% | - | |
| Hydro Amortization | 404HP | PRO | - | SG-P | 7.9788% | - | |
| Other Amortization | 404OP | PRO | - | CAGE | 0.0000% | - | |
| General Amortization | 404GP | PRO | - | CA | 0.0000% | - | |
| General Amortization | 404GP | PRO | - | CN | 6.7430% | - | |
| General Amortization | 404GP | PRO | - | OR | 0.0000% | - | |
| General Amortization | 404GP | PRO | - | ID | 0.0000% | - | |
| General Amortization | 404GP | PRO | - | SO | 7.0846% | - | |
| General Amortization | 404GP | PRO | - | UT | 0.0000% | - | |
| General Amortization | 404GP | PRO | - | WA | 100.0000% | - | |
| General Amortization | 404GP | PRO | - | WYP | 0.0000% | - | |
| General Amortization | 404GP | PRO | - | WYU | 0.0000% | - | |
| | | | <u>17,360,935</u> | | | <u>1,230,831</u> | 14.2.3 |
| | | Total | <u>62,042,719</u> | | | <u>3,784,630</u> | |

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustments 8.4 and 14.1. This adjustment reflects the incremental depreciation expense in results for calendar year 2025, matching the level of capital rate base in-service through calendar year 2025. Supporting documentation detailing the calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-4, pages 6.1.4 - 6.1.21.

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Expense Summary**

| Description | Account | Factor | 12 ME Dec 2024 Expense | 12 ME Dec 2025 Expense | Adjustment |
|-----------------------------------|---------|--------|---------------------------|---------------------------|--------------------------|
| DEPRECIATION EXPENSE | | | | | |
| Steam Production Plant: | | | | | |
| Control Area Generation - East | 403SP | CAGE | 259,985,817 | 260,058,233 | 72,416 |
| Control Area Generation - West | 403SP | CAGW | (0) | (0) | - |
| System Generation | 403SP | SG | 2,889,058 | 2,866,671 | (22,386) |
| Renewable - Blundell | 403SP | SG | 4,599,469 | 4,618,356 | 18,887 |
| Jim Bridger Generation | 403SP | JBG | (0) | (0) | - |
| Total Steam Plant | | | <u>267,474,343</u> | <u>267,543,260</u> | <u>68,917</u> |
| Hydro Production Plant: | | | | | |
| System Generation | 403HP | SG-U | 10,778,746 | 12,513,618 | 1,734,872 |
| System Generation | 403HP | SG-P | 24,965,618 | 28,113,561 | 3,147,943 |
| Klamath | 403HP | SG-P | - | - | - |
| Total Hydro Plant | | | <u>35,744,364</u> | <u>40,627,178</u> | <u>4,882,815</u> |
| Other Production Plant: | | | | | |
| Control Area Generation - East | 403OP | CAGE | 53,183,563 | 55,429,705 | 2,246,142 |
| Control Area Generation - West | 403OP | CAGW | 20,399,659 | 20,460,481 | 60,822 |
| System Generation - Wind | 403OP | SG-W | 148,702,612 | 150,461,719 | 1,759,107 |
| System Generation | 403OP | SG | 228 | 228 | - |
| Oregon | 403OP | OR | - | - | - |
| Utah | 403OP | UT | - | - | - |
| Total Other Production Plant | | | <u>222,286,062</u> | <u>226,352,133</u> | <u>4,066,071</u> |
| Transmission Plant: | | | | | |
| Control Area Generation - East | 403TP | CAGE | 2,893,921 | 2,893,921 | - |
| Control Area Generation - West | 403TP | CAGW | 315,662 | 315,062 | (600) |
| Jim Bridger Generation | 403TP | JBG | - | - | - |
| System Generation | 403TP | SG | 140,339,663 | 149,232,958 | 8,893,295 |
| Total Transmission Plant | | | <u>143,549,246</u> | <u>152,441,941</u> | <u>8,892,695</u> |
| Distribution Plant: | | | | | |
| California | 403364 | CA | 11,801,003 | 11,945,681 | 144,678 |
| Oregon | 403364 | OR | 61,214,711 | 68,710,294 | 7,495,582 |
| Washington | 403364 | WA | 16,552,377 | 17,168,635 | 616,258 |
| Eastern Wyoming | 403364 | WYP | 20,388,536 | 21,306,919 | 918,383 |
| Utah | 403364 | UT | 103,778,330 | 110,290,550 | 6,512,220 |
| Idaho | 403364 | ID | 11,778,573 | 12,328,561 | 549,989 |
| Western Wyoming | 403364 | WYU | 3,934,041 | 3,924,071 | (9,970) |
| Total Distribution Plant | | | <u>229,447,571</u> | <u>245,674,710</u> | <u>16,227,139</u> |
| General Plant: | | | | | |
| California | 403GP | CA | 472,452 | 506,870 | 34,418 |
| Oregon | 403GP | OR | 5,215,426 | 6,337,366 | 1,121,940 |
| Washington | 403GP | WA | 1,165,112 | 1,237,397 | 72,285 |
| Eastern Wyoming | 403GP | WYP | 2,697,346 | 3,041,781 | 344,434 |
| Utah | 403GP | UT | 6,218,042 | 6,723,113 | 505,071 |
| Idaho | 403GP | ID | 1,217,419 | 1,290,345 | 72,925 |
| Western Wyoming | 403GP | WYU | 381,933 | 375,178 | (6,755) |
| Control Area Generation - East | 403GP | CAGE | 2,781,259 | 2,814,316 | 33,057 |
| Control Area Generation - West | 403GP | CAGW | 347,412 | 505,986 | 158,575 |
| System Generation | 403GP | SG | 7,546,080 | 7,443,978 | (102,102) |
| General Office | 403GP | SO | 25,289,786 | 33,697,795 | 8,408,009 |
| Jim Bridger Generation | 403GP | JBG | 390,906 | 366,586 | (24,320) |
| Jim Bridger Generation | 403GP | JBE | - | - | - |
| Customer Service | 403GP | CN | 825,702 | 757,290 | (68,412) |
| Control Area Energy - East | 403GP | CAEE | 109,884 | 104,906 | (4,978) |
| Total General Plant | | | <u>54,658,759</u> | <u>65,202,907</u> | <u>10,544,148</u> |
| Total Depreciation Expense | | | <u>953,160,345</u> | <u>997,842,130</u> | <u>44,681,784</u> |
| | | | | | Ref 14.2 |

PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Expense Summary

| Description | Account | Factor | 12 ME Dec 2024 Expense | 12 ME Dec 2025 Expense | Adjustment |
|--|---------|--------|---------------------------|---------------------------|-------------------|
| AMORTIZATION EXPENSE | | | | | |
| Intangible Plant: | | | | | |
| California | 404IP | CA | 92 | 92 | - |
| Customer Service | 404IP | CN | 14,731,619 | 14,596,072 | (135,547) |
| Jim Bridger Generation | 404IP | JBG | 306,808 | 306,808 | - |
| Idaho | 404IP | ID | 22,564 | 22,559 | (5) |
| Oregon | 404IP | OR | 11,470 | 11,459 | (11) |
| Control Area Energy - East | 404IP | CAEE | (43) | (975) | (932) |
| System Generation | 404IP | SG | 3,565,195 | 3,551,497 | (13,698) |
| Control Area Generation - East | 404IP | CAGE | 2,844,883 | 2,836,541 | (8,342) |
| Control Area Generation - West | 404IP | CAGW | 521,723 | 521,424 | (299) |
| Klamath Hydro Relicensing | 404IP | SG-P | - | - | - |
| General Office | 404IP | SO | 40,213,991 | 57,741,711 | 17,527,720 |
| General Office | 404IP | OTHER | - | - | - |
| System Generation | 404IP | SG-U | 322,641 | 316,128 | (6,513) |
| System Generation | 404IP | SG-P | 2,679,539 | 2,678,088 | (1,452) |
| Utah | 404IP | UT | 36,746 | 36,759 | 13 |
| Washington | 404IP | WA | 125 | 125 | - |
| Eastern Wyoming | 404IP | WYP | 128,061 | 128,061 | - |
| Western Wyoming | 404IP | WYU | - | - | - |
| Total Intangible Plant | | | <u>65,385,414</u> | <u>82,746,348</u> | <u>17,360,935</u> |
| Hydro Production Plant: | | | | | |
| System Generation | 404HP | SG-U | - | - | - |
| System Generation | 404HP | SG-P | 312,376 | 312,376 | - |
| Total Hydro Plant | | | <u>312,376</u> | <u>312,376</u> | <u>-</u> |
| Other Production Plant: | | | | | |
| Control Area Generation - East | 404OP | CAGE | - | - | - |
| Total Other Plant | | | <u>-</u> | <u>-</u> | <u>-</u> |
| General Plant: | | | | | |
| California | 404GP | CA | - | - | - |
| General Office | 404GP | CN | - | - | - |
| Oregon | 404GP | OR | 143,641 | 143,641 | - |
| Idaho | 404GP | ID | - | - | - |
| General Office | 404GP | SO | 108,292 | 108,292 | - |
| Utah | 404GP | UT | - | - | - |
| Washington | 404GP | WA | 96,240 | 96,240 | - |
| Eastern Wyoming | 404GP | WYP | 77,099 | 77,099 | - |
| Western Wyoming | 404GP | WYU | - | - | - |
| Total General Plant | | | <u>425,272</u> | <u>425,272</u> | <u>-</u> |
| Total Amortization | | | <u>66,123,062</u> | <u>83,483,996</u> | <u>17,360,935</u> |
| | | | | | <u>Ref 14.2.1</u> |
| Total Depreciation and Amortization | | | <u>1,019,283,407</u> | <u>1,081,326,126</u> | <u>62,042,719</u> |
| | | | <u>Ref. 6.1.21</u> | <u>Ref. 6.1.21</u> | |
| | | | <u>Exh. SLC-4</u> | <u>Exh. SLC-4</u> | |

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Reserve - Year 2**

PAGE 14.3

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Steam Depreciation Reserve | 108SP | PRO | (231,845,036) | CAGE | 0.0000% | - | |
| Steam Depreciation Reserve | 108SP | PRO | 0 | CAGW | 22.1630% | 0 | |
| Steam Depreciation Reserve | 108SP | PRO | (2,105,305) | SG | 7.9788% | (167,978) | |
| Steam Depreciation Reserve | 108SP | PRO | 0 | JBG | 22.1630% | 0 | |
| Hydro Depreciation Reserve | 108HP | PRO | (21,792,319) | SG-P | 7.9788% | (1,738,761) | |
| Hydro Depreciation Reserve | 108HP | PRO | (10,111,747) | SG-U | 7.9788% | (806,794) | |
| Other Depreciation Reserve | 108OP | PRO | (34,376,674) | CAGE | 0.0000% | - | |
| Other Depreciation Reserve | 108OP | PRO | (19,279,141) | CAGW | 22.1630% | (4,272,833) | |
| Other Depreciation Reserve | 108OP | PRO | (228) | SG | 7.9788% | (18) | |
| Other Wind Depreciation Reserve | 108OP | PRO | (147,462,245) | SG-W | 7.9788% | (11,765,684) | |
| Transmission Depreciation Reserve | 108TP | PRO | (2,893,921) | CAGE | 0.0000% | - | |
| Transmission Depreciation Reserve | 108TP | PRO | (281,677) | CAGW | 22.1630% | (62,428) | |
| Transmission Depreciation Reserve | 108TP | PRO | (122,426,328) | SG | 7.9788% | (9,768,124) | |
| Transmission Depreciation Reserve | 108TP | PRO | - | JBG | 22.1630% | - | |
| Distribution Depreciation Reserve | 108360 | PRO | (1,415,213) | Situs | WA | (111,148) | |
| Distribution Depreciation Reserve | 108361 | PRO | (2,740,267) | Situs | WA | (215,215) | |
| Distribution Depreciation Reserve | 108362 | PRO | (22,675,669) | Situs | WA | (1,780,899) | |
| Distribution Depreciation Reserve | 108364 | PRO | (27,859,390) | Situs | WA | (2,188,018) | |
| Distribution Depreciation Reserve | 108365 | PRO | (17,425,900) | Situs | WA | (1,368,593) | |
| Distribution Depreciation Reserve | 108366 | PRO | (8,772,812) | Situs | WA | (688,998) | |
| Distribution Depreciation Reserve | 108367 | PRO | (20,227,692) | Situs | WA | (1,588,640) | |
| Distribution Depreciation Reserve | 108368 | PRO | (30,131,543) | Situs | WA | (2,366,468) | |
| Distribution Depreciation Reserve | 108369 | PRO | (18,960,583) | Situs | WA | (1,489,124) | |
| Distribution Depreciation Reserve | 108370 | PRO | (5,143,278) | Situs | WA | (403,942) | |
| Distribution Depreciation Reserve | 108371 | PRO | (169,889) | Situs | WA | (13,343) | |
| Distribution Depreciation Reserve | 108373 | PRO | (1,217,623) | Situs | WA | (95,630) | |
| General Depreciation Reserve | 108GP | PRO | (362,994) | CA | 0.0000% | - | |
| General Depreciation Reserve | 108GP | PRO | (3,235,661) | OR | 0.0000% | - | |
| General Depreciation Reserve | 108GP | PRO | (838,538) | WA | 100.0000% | (838,538) | |
| General Depreciation Reserve | 108GP | PRO | (2,880,173) | WYP | 0.0000% | - | |
| General Depreciation Reserve | 108GP | PRO | (8,015,084) | UT | 0.0000% | - | |
| General Depreciation Reserve | 108GP | PRO | (1,986,959) | ID | 0.0000% | - | |
| General Depreciation Reserve | 108GP | PRO | (517,175) | WYU | 0.0000% | - | |
| General Depreciation Reserve | 108GP | PRO | (1,162,188) | CAGE | 0.0000% | - | |
| General Depreciation Reserve | 108GP | PRO | (276,011) | CAGW | 22.1630% | (61,172) | |
| General Depreciation Reserve | 108GP | PRO | (4,598,958) | SG | 7.9788% | (366,941) | |
| General Depreciation Reserve | 108GP | PRO | (10,785,076) | SO | 7.0846% | (764,077) | |
| General Depreciation Reserve | 108GP | PRO | 53,681 | JBG | 22.1630% | 11,897 | |
| General Depreciation Reserve | 108GP | PRO | 388,705 | CN | 6.7430% | 26,210 | |
| General Depreciation Reserve | 108GP | PRO | (4,294) | CAEE | 0.0000% | - | |
| Mining Depreciation Reserve | 108MP | PRO | - | CAEE | 0.0000% | - | |
| Total Depreciation Reserve | | | <u>(783,535,204)</u> | | | <u>(42,885,258)</u> | 14.3.2 |

Description of Adjustment:

This adjustment steps forward the depreciation reserve through calendar year 2025. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service in rate base for the calendar year 2025. Supporting documentation detailing the calculation of 2025 depreciation and amortization reserves levels are provided in Exhibit No. SLC-4, pages 6.2.4-6.2.17.

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Reserve - Year 2**

PAGE 14.3.1

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Intangible Amortization Reserve | 111IP | PRO | (92) | CA | 0.0000% | - | |
| Intangible Amortization Reserve | 111IP | PRO | (12,623,390) | CN | 6.7430% | (851,193) | |
| Intangible Amortization Reserve | 111IP | PRO | (21,526) | ID | 0.0000% | - | |
| Intangible Amortization Reserve | 111IP | PRO | (2,638,266) | CAGE | 0.0000% | - | |
| Intangible Amortization Reserve | 111IP | PRO | (7,105) | OR | 0.0000% | - | |
| Intangible Amortization Reserve | 111IP | PRO | 5,169 | CAEE | 0.0000% | - | |
| Intangible Amortization Reserve | 111IP | PRO | (3,137,308) | SG | 7.9788% | (250,319) | |
| Intangible Amortization Reserve | 111IP | PRO | (504,787) | CAGW | 22.1630% | (111,876) | |
| Intangible Amortization Reserve | 111IP | PRO | (306,808) | JBG | 22.1630% | (67,998) | |
| Intangible Amortization Reserve | 111IP | PRO | (2,622,827) | SG-P | 7.9788% | (209,269) | |
| Intangible Amortization Reserve | 111IP | PRO | (115,660) | SG-U | 7.9788% | (9,228) | |
| Intangible Amortization Reserve | 111IP | PRO | (41,107,210) | SO | 7.0846% | (2,912,274) | |
| Intangible Amortization Reserve | 111IP | PRO | (27,499) | UT | 0.0000% | - | |
| Intangible Amortization Reserve | 111IP | PRO | (125) | WA | 100.0000% | (125) | |
| Intangible Amortization Reserve | 111IP | PRO | (128,061) | WYP | 0.0000% | - | |
| Intangible Amortization Reserve | 111IP | PRO | - | WYU | 0.0000% | - | |
| Hydro Amortization Reserve | 111HP | PRO | (312,376) | SG-P | 7.9788% | (24,924) | |
| Hydro Amortization Reserve | 111HP | PRO | - | SG-U | 7.9788% | - | |
| Other Amortization Reserve | 111OP | PRO | - | CAGE | 0.0000% | - | |
| General Amortization Reserve | 111GP | PRO | - | CA | 0.0000% | - | |
| General Amortization Reserve | 111GP | PRO | - | CN | 6.7430% | - | |
| General Amortization Reserve | 111GP | PRO | - | SG | 7.9788% | - | |
| General Amortization Reserve | 111GP | PRO | (143,641) | OR | 0.0000% | - | |
| General Amortization Reserve | 111GP | PRO | (108,292) | SO | 7.0846% | (7,672) | |
| General Amortization Reserve | 111GP | PRO | - | ID | 0.0000% | - | |
| General Amortization Reserve | 111GP | PRO | - | UT | 0.0000% | - | |
| General Amortization Reserve | 111GP | PRO | (96,240) | WA | 100.0000% | (96,240) | |
| General Amortization Reserve | 111GP | PRO | (77,099) | WYP | 0.0000% | - | |
| General Amortization Reserve | 111GP | PRO | - | WYU | 0.0000% | - | |
| | | | <u>(63,973,142)</u> | | | <u>(4,541,117)</u> | 14.3.3 |
| | | | <u>(847,508,346)</u> | | | <u>(47,426,374)</u> | |
| | | | Grand Total | | | | |

Description of Adjustment:

This adjustment steps forward the depreciation reserve through calendar year 2025. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service in rate base for the calendar year 2025. Supporting documentation detailing the calculation of 2025 depreciation and amortization reserves levels are provided in Exhibit No. SLC-4, pages 6.2.4-6.2.17.

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Reserve Summary**

| Description | Account | Factor | Reserve AMA Dec 2024 | Reserve AMA Dec 2025 | Adjustment |
|-----------------------------------|---------|--------|----------------------------|----------------------------|----------------------|
| DEPRECIATION RESERVE | | | | | |
| Steam Production Plant: | | | | | |
| Control Area Generation - East | 108SP | CAGE | (3,125,683,496) | (3,350,448,110) | (224,764,614) |
| Control Area Generation - West | 108SP | CAGW | 0 | 0 | 0 |
| System Generation | 108SP | SG | (4,276,823) | (6,382,127) | (2,105,305) |
| Renewable - Blundell | 108SP | SG | (86,270,971) | (92,486,496) | (6,215,525) |
| Renewable - Blundell 2 | 108SP | SG | (13,302,877) | (14,167,773) | (864,896) |
| Jim Bridger Generation | 108SP | JBG | 0 | 0 | 0 |
| Total Steam Plant | | | <u>(3,229,534,166)</u> | <u>(3,463,484,507)</u> | <u>(233,950,341)</u> |
| Hydro Production Plant: | | | | | |
| System Generation | 108HP | SG-U | (117,405,602) | (127,517,349) | (10,111,747) |
| System Generation | 108HP | SG-P | (366,085,035) | (387,877,354) | (21,792,319) |
| Klamath | 108HP | SG-P | (94,309,989) | (94,309,989) | - |
| Total Hydro Plant | | | <u>(577,800,626)</u> | <u>(609,704,693)</u> | <u>(31,904,067)</u> |
| Other Production Plant: | | | | | |
| Control Area Generation - East | 108OP | CAGE | (381,430,528) | (415,807,202) | (34,376,674) |
| Control Area Generation - West | 108OP | CAGW | (291,236,650) | (310,515,790) | (19,279,141) |
| System Generation | 108OP | SG | (148,388) | (148,616) | (228) |
| System Generation - Wind | 108OP | SG-W | (28,907,277) | (176,369,521) | (147,462,245) |
| Total Other Plant | | | <u>(701,722,842)</u> | <u>(902,841,129)</u> | <u>(201,118,288)</u> |
| Transmission Plant: | | | | | |
| Control Area Generation - East | 108TP | CAGE | (53,781,115) | (56,675,036) | (2,893,921) |
| Control Area Generation - West | 108TP | CAGW | (4,513,640) | (4,795,317) | (281,677) |
| Jim Bridger Generation | 108TP | JBG | - | - | - |
| System Generation | 108TP | SG | (2,247,986,598) | (2,370,412,927) | (122,426,328) |
| Total Transmission Plant | | | <u>(2,306,281,353)</u> | <u>(2,431,883,280)</u> | <u>(125,601,926)</u> |
| Distribution Plant: | | | | | |
| California | 108364 | CA | (169,409,856) | (178,485,749) | (9,075,893) |
| Oregon | 108364 | OR | (1,169,464,639) | (1,201,567,852) | (32,103,214) |
| Washington | 108364 | WA | (307,340,602) | (319,650,619) | (12,310,018) |
| Eastern Wyoming | 108364 | WYP | (328,013,445) | (342,257,797) | (14,244,352) |
| Utah | 108364 | UT | (1,242,350,682) | (1,319,284,436) | (76,933,754) |
| Idaho | 108364 | ID | (174,427,332) | (182,947,426) | (8,520,094) |
| Western Wyoming | 108364 | WYU | (71,751,851) | (75,304,385) | (3,552,534) |
| Total Distribution Plant | | | <u>(3,462,758,408)</u> | <u>(3,619,498,266)</u> | <u>(156,739,858)</u> |
| General Plant: | | | | | |
| California | 108GP | CA | (7,931,675) | (8,294,669) | (362,994) |
| Oregon | 108GP | OR | (92,424,823) | (95,660,484) | (3,235,661) |
| Washington | 108GP | WA | (27,173,998) | (28,012,536) | (838,538) |
| Eastern Wyoming | 108GP | WYP | (35,642,216) | (38,522,389) | (2,880,173) |
| Utah | 108GP | UT | (119,143,048) | (127,158,132) | (8,015,084) |
| Idaho | 108GP | ID | (26,158,303) | (28,145,262) | (1,986,959) |
| Western Wyoming | 108GP | WYU | (8,270,840) | (8,788,014) | (517,175) |
| Control Area Generation - East | 108GP | CAGE | (46,068,027) | (47,230,216) | (1,162,188) |
| Control Area Generation - West | 108GP | CAGW | (1,773,032) | (2,049,043) | (276,011) |
| System Generation | 108GP | SG | (90,423,338) | (95,022,296) | (4,598,958) |
| General Office | 108GP | SO | (135,938,677) | (146,723,753) | (10,785,076) |
| Jim Bridger Generation | 108GP | JBG | (7,785,716) | (7,732,035) | 53,681 |
| Jim Bridger Energy | 108GP | JBE | - | - | - |
| Customer Service | 108GP | CN | (6,588,621) | (6,199,916) | 388,705 |
| Control Area Energy - East | 108GP | CAEE | (1,687,304) | (1,691,598) | (4,294) |
| Total General Plant | | | <u>(607,009,618)</u> | <u>(641,230,343)</u> | <u>(34,220,725)</u> |
| Mining Plant: | | | | | |
| Control Area Energy - East | 108MP | CAEE | - | - | - |
| Total Mining Plant | | | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Depreciation Reserve | | | <u>(10,885,107,013)</u> | <u>(11,668,642,217)</u> | <u>(783,535,204)</u> |

Ref 14.3

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Reserve Summary**

| Description | Account | Factor | Reserve AMA Dec 2024 | Reserve AMA Dec 2025 | Adjustment |
|--|---------|--------|----------------------------|----------------------------|----------------------|
| AMORTIZATION RESERVE | | | | | |
| Intangible Plant: | | | | | |
| California | 111IP | CA | (8,151) | (8,243) | (92) |
| Customer Service | 111IP | CN | (195,867,832) | (208,491,222) | (12,623,390) |
| Idaho | 111IP | ID | (1,041,193) | (1,062,719) | (21,526) |
| Jim Bridger Generation | 111IP | JBG | (2,710,571) | (3,017,379) | (306,808) |
| Oregon | 111IP | OR | (154,491) | (161,596) | (7,105) |
| Control Area Energy - East | 111IP | CAEE | 3,862 | 9,031 | 5,169 |
| System Generation | 111IP | SG | (66,387,776) | (69,525,083) | (3,137,308) |
| Control Area Generation - East | 111IP | CAGE | (36,030,764) | (38,669,029) | (2,638,266) |
| Control Area Generation - West | 111IP | CAGW | (22,101,968) | (22,606,756) | (504,787) |
| General Office | 111IP | SO | (395,627,205) | (436,734,415) | (41,107,210) |
| System Generation | 111IP | SG-P | (48,380,076) | (51,002,902) | (2,622,827) |
| System Generation | 111IP | SG-U | (6,739,732) | (6,855,392) | (115,660) |
| Klamath Hydro Relicensing | 111IP | SG-P | (74,111,750) | (74,111,750) | - |
| Utah | 111IP | UT | 31,897,674 | 31,870,175 | (27,499) |
| Washington | 111IP | WA | (14,089) | (14,214) | (125) |
| Eastern Wyoming | 111IP | WYP | (742,908) | (870,969) | (128,061) |
| Western Wyoming | 111IP | WYU | - | - | - |
| Total Intangible Plant | | | <u>(818,016,970)</u> | <u>(881,252,464)</u> | <u>(63,235,494)</u> |
| Hydro Production Plant: | | | | | |
| System Generation | 111HP | SG-U | - | - | - |
| System Generation | 111HP | SG-P | (4,075,918) | (4,388,293) | (312,376) |
| Total Hydro Plant | | | <u>(4,075,918)</u> | <u>(4,388,293)</u> | <u>(312,376)</u> |
| Other Production Plant: | | | | | |
| Control Area Generation - East | 111OP | CAGE | - | - | - |
| Total Other Plant | | | <u>-</u> | <u>-</u> | <u>-</u> |
| General Plant: | | | | | |
| California | 111GP | CA | (505,860) | (505,860) | - |
| General Office | 111GP | CN | - | - | - |
| System Generation | 111GP | SG | - | - | - |
| Oregon | 111GP | OR | (5,206,564) | (5,350,205) | (143,641) |
| General Office | 111GP | SO | (1,499,733) | (1,608,025) | (108,292) |
| Idaho | 111GP | ID | (333,771) | (333,771) | - |
| Utah | 111GP | UT | (33,127) | (33,127) | - |
| Washington | 111GP | WA | (2,144,259) | (2,240,498) | (96,240) |
| Eastern Wyoming | 111GP | WYP | (4,665,405) | (4,742,504) | (77,099) |
| Western Wyoming | 111GP | WYU | - | - | - |
| Total General Plant | | | <u>(14,388,718)</u> | <u>(14,813,990)</u> | <u>(425,272)</u> |
| Total Amortization Reserve | | | <u>(836,481,605)</u> | <u>(900,454,747)</u> | <u>(63,973,142)</u> |
| | | | | | Ref 14.3.1 |
| Total Depreciation & Amortization Reserve | | | <u>(11,721,588,618)</u> | <u>(12,569,096,964)</u> | <u>(847,508,346)</u> |
| | | | Ref. 6.2.17 | Ref. 6.2.17 | |
| | | | Exh. SLC-4 | Exh. SLC-4 | |

PacifiCorp
Washington 2023 General Rate Case
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

| West Side | | | | East Side | | | | Total Resources | | | |
|------------------|--------------|-----------------|----------------|------------------|--------------|-----------------|----------------|------------------------|--------------|-----------------|----------------|
| | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> | | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> | | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> |
| December-23 | - | - | (4,899,819) | December-23 | - | - | (990,157) | December-23 | - | - | (5,889,975) |
| January-24 | - | 60,700 | (4,839,119) | January-24 | - | (23,356) | (1,013,513) | January-24 | - | 37,344 | (5,852,632) |
| February-24 | - | 60,700 | (4,778,419) | February-24 | - | (23,356) | (1,036,869) | February-24 | - | 37,344 | (5,815,288) |
| March-24 | - | 60,700 | (4,717,719) | March-24 | - | (23,356) | (1,060,225) | March-24 | - | 37,344 | (5,777,944) |
| April-24 | - | 60,700 | (4,657,020) | April-24 | - | (23,356) | (1,083,581) | April-24 | - | 37,344 | (5,740,601) |
| May-24 | - | 60,700 | (4,596,320) | May-24 | - | (23,356) | (1,106,937) | May-24 | - | 37,344 | (5,703,257) |
| June-24 | - | 60,700 | (4,535,620) | June-24 | - | (23,356) | (1,130,293) | June-24 | - | 37,344 | (5,665,913) |
| July-24 | - | 60,700 | (4,474,921) | July-24 | - | (23,356) | (1,153,649) | July-24 | - | 37,344 | (5,628,569) |
| August-24 | - | 60,700 | (4,414,221) | August-24 | - | (23,356) | (1,177,005) | August-24 | - | 37,344 | (5,591,226) |
| September-24 | - | 60,700 | (4,353,521) | September-24 | - | (23,356) | (1,200,361) | September-24 | - | 37,344 | (5,553,882) |
| October-24 | - | 60,700 | (4,292,822) | October-24 | - | (23,356) | (1,223,717) | October-24 | - | 37,344 | (5,516,538) |
| November-24 | - | 60,700 | (4,232,122) | November-24 | - | (23,356) | (1,247,073) | November-24 | - | 37,344 | (5,479,194) |
| December-24 | - | 60,700 | (4,171,422) | December-24 | - | (23,356) | (1,270,428) | December-24 | - | 37,344 | (5,441,851) |

| West Side | | | | East Side | | | | Total Resources | | | |
|------------------|--------------|-----------------|----------------|------------------|--------------|-----------------|----------------|------------------------|--------------|-----------------|----------------|
| | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> | | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> | | <u>Spend</u> | <u>Accruals</u> | <u>Balance</u> |
| December-24 | - | 60,700 | (4,171,422) | December-24 | - | (23,356) | (1,270,428) | December-24 | - | 37,344 | (5,441,851) |
| January-25 | - | 60,700 | (4,110,722) | January-25 | - | (23,356) | (1,293,784) | January-25 | - | 37,344 | (5,404,507) |
| February-25 | - | 60,700 | (4,050,023) | February-25 | - | (23,356) | (1,317,140) | February-25 | - | 37,344 | (5,367,163) |
| March-25 | - | 60,700 | (3,989,323) | March-25 | - | (23,356) | (1,340,496) | March-25 | - | 37,344 | (5,329,819) |
| April-25 | - | 60,700 | (3,928,623) | April-25 | - | (23,356) | (1,363,852) | April-25 | - | 37,344 | (5,292,476) |
| May-25 | - | 60,700 | (3,867,924) | May-25 | - | (23,356) | (1,387,208) | May-25 | - | 37,344 | (5,255,132) |
| June-25 | - | 60,700 | (3,807,224) | June-25 | - | (23,356) | (1,410,564) | June-25 | - | 37,344 | (5,217,788) |
| July-25 | - | 60,700 | (3,746,524) | July-25 | - | (23,356) | (1,433,920) | July-25 | - | 37,344 | (5,180,444) |
| August-25 | - | 60,700 | (3,685,825) | August-25 | - | (23,356) | (1,457,276) | August-25 | - | 37,344 | (5,143,101) |
| September-25 | - | 60,700 | (3,625,125) | September-25 | - | (23,356) | (1,480,632) | September-25 | - | 37,344 | (5,105,757) |
| October-25 | - | 60,700 | (3,564,425) | October-25 | - | (23,356) | (1,503,988) | October-25 | - | 37,344 | (5,068,413) |
| November-25 | - | 60,700 | (3,503,725) | November-25 | - | (23,356) | (1,527,344) | November-25 | - | 37,344 | (5,031,069) |
| December-25 | - | 60,700 | (3,443,026) | December-25 | - | (23,356) | (1,550,700) | December-25 | - | 37,344 | (4,993,726) |

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Cost Adjustment - Year 2

PAGE 14.4

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Rate Base | | | | | | | |
| Annual Incremental Decomm. | 254 | PRO | (2,344,847) | WA | 100.000% | (2,344,847) | 14.4.1 |
| Other Closure Costs | 254 | PRO | (1,355,736) | WA | 100.000% | (1,355,736) | 14.4.2 |
| Reclamation Costs | 254 | PRO | (2,233,092) | WA | 100.000% | (2,233,092) | 14.4.3 |
| Adjustment to Tax: | | | | | | | |
| Sch M - Incr. Decom. | SCHMAT | PRO | - | WA | 100.000% | - | 14.4.1 |
| DIT Expense - Incr. Decom. | 41110 | PRO | - | WA | 100.000% | - | 14.4.1 |
| ADIT Balance - Incr. Decom. | 190 | PRO | 576,518 | WA | 100.000% | 576,518 | 14.4.1 |
| Sch M - Other Closure | SCHMAT | PRO | - | WA | 100.000% | - | 14.4.2 |
| DIT Exp - Other Closure | 41110 | PRO | - | WA | 100.000% | - | 14.4.2 |
| ADIT Bal. - Other Closure | 190 | PRO | 333,329 | WA | 100.000% | 333,329 | 14.4.2 |
| Sch M - Reclamation Costs | SCHMAT | PRO | - | WA | 100.000% | - | 14.4.3 |
| DIT Exp. - Reclamation | 41110 | PRO | - | WA | 100.000% | - | 14.4.3 |
| ADIT Bal - Reclamation | 190 | PRO | 549,041 | WA | 100.000% | 549,041 | 14.4.3 |

Description of Adjustment:

This adjustment includes into revenue requirement the incremental decommissioning costs and other plant closure costs associated with the revised decommissioning study and those included in the 2018 Depreciation Study. These costs were approved to be collected over ten years starting in 2021, as approved in the Company's most recent General Rate Case, Docket No. UE-191024. This adjustment also includes Bridger reclamation costs, which were also approved to be spread over 10 years in the same docket. However, in the current proceeding, the Company is proposing to continue including coal-fire resources and the Jim Bridger Mine rate base in Washington retail rates through 2025. Accordingly, the estimated reclamation costs for the Jim Bridger Mine asset has been recalibrated to reflect on-going operations through 2025. This updated total reclamation is then spread evenly through 2030, which was the approved end of amortization life as approved in UE-191024 for this expense.

This adjustment walks forward the regulatory liability balance from December 2024 AMA level to the December 2025 AMA levels, and reflect the associated incremental tax impacts. Further supporting documentation detailing the calculation of this adjustment is contained in Confidential Exhibit No. SLC-6C, page 6.4.4.

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Cost Adjustment - Year 2
Incremental Decommissioning Costs

| | Decomm Costs | Total Company Annual Amount | Washington Allocation Annual Amount |
|--------------|---------------------|------------------------------------|--|
| Total | 108,672,464 | 10,867,247 | 2,344,847 |

Ref 6.4.4 - Exh. SLC-6C

| | <u>Amortization</u> | <u>Reg. Liability Balance</u> |
|---------------------------------|---------------------|-------------------------------|
| 2024 Pro Forma Amount (Adj 6.4) | 2,344,847 | (8,206,964) |
| 2025 Pro Forma Amount (below) | 2,344,847 | (10,551,811) |
| Adjustment: | - | (2,344,847) |

Ref 6.4.1, Exh. SLC-4
below
Ref 14.4

| | 407 Mthly Accum. | SCHMAT Tax | 41110 Def Inc Tax Exp | 254 Reg. Liab. | 190 ADIT |
|--------|-------------------------|-------------------|------------------------------|-----------------------|-----------------|
| Dec-23 | 195,404 | 195,404 | (48,043) | (7,034,540) | 1,729,552 |
| Jan-24 | 195,404 | 195,404 | (48,043) | (7,229,944) | 1,777,596 |
| Feb-24 | 195,404 | 195,404 | (48,043) | (7,425,348) | 1,825,639 |
| Mar-24 | 195,404 | 195,404 | (48,043) | (7,620,752) | 1,873,682 |
| Apr-24 | 195,404 | 195,404 | (48,043) | (7,816,156) | 1,921,725 |
| May-24 | 195,404 | 195,404 | (48,043) | (8,011,560) | 1,969,768 |
| Jun-24 | 195,404 | 195,404 | (48,043) | (8,206,964) | 2,017,811 |
| Jul-24 | 195,404 | 195,404 | (48,043) | (8,402,368) | 2,065,855 |
| Aug-24 | 195,404 | 195,404 | (48,043) | (8,597,772) | 2,113,898 |
| Sep-24 | 195,404 | 195,404 | (48,043) | (8,793,176) | 2,161,941 |
| Oct-24 | 195,404 | 195,404 | (48,043) | (8,988,580) | 2,209,984 |
| Nov-24 | 195,404 | 195,404 | (48,043) | (9,183,983) | 2,258,027 |
| Dec-24 | 195,404 | 195,404 | (48,043) | (9,379,387) | 2,306,071 |
| Jan-25 | 195,404 | 195,404 | (48,043) | (9,574,791) | 2,354,114 |
| Feb-25 | 195,404 | 195,404 | (48,043) | (9,770,195) | 2,402,157 |
| Mar-25 | 195,404 | 195,404 | (48,043) | (9,965,599) | 2,450,200 |
| Apr-25 | 195,404 | 195,404 | (48,043) | (10,161,003) | 2,498,243 |
| May-25 | 195,404 | 195,404 | (48,043) | (10,356,407) | 2,546,286 |
| Jun-25 | 195,404 | 195,404 | (48,043) | (10,551,811) | 2,594,330 |
| Jul-25 | 195,404 | 195,404 | (48,043) | (10,747,215) | 2,642,373 |
| Aug-25 | 195,404 | 195,404 | (48,043) | (10,942,619) | 2,690,416 |
| Sep-25 | 195,404 | 195,404 | (48,043) | (11,138,022) | 2,738,459 |
| Oct-25 | 195,404 | 195,404 | (48,043) | (11,333,426) | 2,786,502 |
| Nov-25 | 195,404 | 195,404 | (48,043) | (11,528,830) | 2,834,545 |
| Dec-25 | 195,404 | 195,404 | (48,043) | (11,724,234) | 2,882,589 |

| | | | |
|---------------------|------------------|------------------|------------------|
| Annual Total | 2,344,847 | 2,344,847 | (576,518) |
|---------------------|------------------|------------------|------------------|

| | | |
|-----------------|---------------------|------------------|
| AMA 2024 | (8,206,964) | 2,017,811 |
| | Ref 6.4.1 | Ref 6.4.1 |
| | Exh. SLC-4 | Exh. SLC-4 |
| AMA 2025 | (10,551,811) | 2,594,330 |
| | Above | Above |

| | SCHMAT | 41110 | ADIT |
|-------------------------------------|---------------|--------------|-------------|
| December 2024 Pro forma Tax Amounts | 2,344,847 | (576,518) | 2,017,811 |
| December 2025 Pro forma Tax Amounts | 2,344,847 | (576,518) | 2,594,330 |
| Adjustment: | - | - | 576,518 |
| | Ref 14.4 | Ref 14.4 | Ref 14.4 |

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Cost Adjustment - Year 2
Other Closure Costs

| | Other Closure Costs | Total Company Annual Amount | Washington Allocation Annual Amount |
|--------------|---------------------|-----------------------------|-------------------------------------|
| Total | 62,831,889 | 6,283,189 | 1,355,736 |

Ref 6.4.4 - Exh. SLC-6C

| | <u>Amortization</u> | <u>Reg. Liability Balance</u> | |
|---------------------------------|---------------------|-------------------------------|-----------------------|
| 2024 Pro Forma Amount (Adj 6.4) | 1,355,736 | (4,745,075) | Ref 6.4.2, Exh. SLC-4 |
| 2025 Pro Forma Amount (below) | 1,355,736 | (6,100,811) | below |
| Adjustment: | - | (1,355,736) | |
| | | | Ref 14.4 |

| | 407 Mthly Accum. | SCHMAT Tax | 41110 Def Inc Tax Exp | 254 Reg. Liab. | 190 ADIT |
|--------|------------------|------------|-----------------------|----------------|-----------|
| Dec-23 | 112,978 | 112,978 | (27,777) | (4,067,207) | 999,988 |
| Jan-24 | 112,978 | 112,978 | (27,777) | (4,180,185) | 1,027,765 |
| Feb-24 | 112,978 | 112,978 | (27,777) | (4,293,163) | 1,055,543 |
| Mar-24 | 112,978 | 112,978 | (27,777) | (4,406,141) | 1,083,320 |
| Apr-24 | 112,978 | 112,978 | (27,777) | (4,519,119) | 1,111,098 |
| May-24 | 112,978 | 112,978 | (27,777) | (4,632,097) | 1,138,875 |
| Jun-24 | 112,978 | 112,978 | (27,777) | (4,745,075) | 1,166,653 |
| Jul-24 | 112,978 | 112,978 | (27,777) | (4,858,053) | 1,194,430 |
| Aug-24 | 112,978 | 112,978 | (27,777) | (4,971,031) | 1,222,208 |
| Sep-24 | 112,978 | 112,978 | (27,777) | (5,084,009) | 1,249,985 |
| Oct-24 | 112,978 | 112,978 | (27,777) | (5,196,987) | 1,277,762 |
| Nov-24 | 112,978 | 112,978 | (27,777) | (5,309,965) | 1,305,540 |
| Dec-24 | 112,978 | 112,978 | (27,777) | (5,422,943) | 1,333,317 |
| Jan-25 | 112,978 | 112,978 | (27,777) | (5,535,921) | 1,361,095 |
| Feb-25 | 112,978 | 112,978 | (27,777) | (5,648,899) | 1,388,872 |
| Mar-25 | 112,978 | 112,978 | (27,777) | (5,761,877) | 1,416,650 |
| Apr-25 | 112,978 | 112,978 | (27,777) | (5,874,855) | 1,444,427 |
| May-25 | 112,978 | 112,978 | (27,777) | (5,987,833) | 1,472,205 |
| Jun-25 | 112,978 | 112,978 | (27,777) | (6,100,811) | 1,499,982 |
| Jul-25 | 112,978 | 112,978 | (27,777) | (6,213,789) | 1,527,759 |
| Aug-25 | 112,978 | 112,978 | (27,777) | (6,326,767) | 1,555,537 |
| Sep-25 | 112,978 | 112,978 | (27,777) | (6,439,745) | 1,583,314 |
| Oct-25 | 112,978 | 112,978 | (27,777) | (6,552,723) | 1,611,092 |
| Nov-25 | 112,978 | 112,978 | (27,777) | (6,665,701) | 1,638,869 |
| Dec-25 | 112,978 | 112,978 | (27,777) | (6,778,679) | 1,666,647 |

| | | | |
|---------------------|------------------|------------------|------------------|
| Annual Total | 1,355,736 | 1,355,736 | (333,329) |
|---------------------|------------------|------------------|------------------|

| | | |
|-----------------|--------------------|------------------|
| AMA 2024 | (4,745,075) | 1,166,653 |
| | Ref 6.4.2 | Ref 6.4.2 |
| | Exh. SLC-4 | Exh. SLC-4 |
| AMA 2025 | (6,100,811) | 1,499,982 |
| | Above | Above |

| | SCHMAT | 41110 | ADIT |
|-------------------------------------|-----------|-----------|-----------|
| December 2024 Pro forma Tax Amounts | 1,355,736 | (333,329) | 1,166,653 |
| December 2025 Pro forma Tax Amounts | 1,355,736 | (333,329) | 1,499,982 |
| Adjustment: | - | - | 333,329 |
| | Ref 14.4 | Ref 14.4 | Ref 14.4 |

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Cost Adjustment - Year 2
Bridger Mine Reclamation Costs

Page 14.4.3

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4 - Exh. SLC-6C

Updated Washington Allocation Annual Amount 2,233,092 Ref 6.4.4 - Exh. SLC-6C

| | <u>Amortization</u> | <u>Reg. Liability Balance</u> | |
|----------------------------|---------------------|-------------------------------|-------------------------------|
| Pro Forma Amount (Adj 6.4) | 2,233,092 | (8,764,770) | <i>Ref. 6.4.3, Exh. SLC-4</i> |
| Pro Forma Amount (below) | 2,233,092 | (10,997,862) | <i>below</i> |
| Adjustment: | - | (2,233,092) | Ref 14.4 |

| | 501 | SCHMAT | 41110 | 254 | 190 |
|---------------------|---------------------|------------------|------------------------|-------------------|-------------|
| | Mthly Accum. | Tax | Def Inc Tax Exp | Reg. Liab. | ADIT |
| Dec-23 | 212,451 | 212,451 | (52,234) | (7,648,224) | 1,880,438 |
| Jan-24 | 186,091 | 186,091 | (45,753) | (7,834,315) | 1,926,192 |
| Feb-24 | 186,091 | 186,091 | (45,753) | (8,020,406) | 1,971,945 |
| Mar-24 | 186,091 | 186,091 | (45,753) | (8,206,497) | 2,017,699 |
| Apr-24 | 186,091 | 186,091 | (45,753) | (8,392,588) | 2,063,452 |
| May-24 | 186,091 | 186,091 | (45,753) | (8,578,679) | 2,109,205 |
| Jun-24 | 186,091 | 186,091 | (45,753) | (8,764,770) | 2,154,959 |
| Jul-24 | 186,091 | 186,091 | (45,753) | (8,950,861) | 2,200,712 |
| Aug-24 | 186,091 | 186,091 | (45,753) | (9,136,952) | 2,246,466 |
| Sep-24 | 186,091 | 186,091 | (45,753) | (9,323,043) | 2,292,219 |
| Oct-24 | 186,091 | 186,091 | (45,753) | (9,509,134) | 2,337,973 |
| Nov-24 | 186,091 | 186,091 | (45,753) | (9,695,225) | 2,383,726 |
| Dec-24 | 186,091 | 186,091 | (45,753) | (9,881,316) | 2,429,480 |
| Jan-25 | 186,091 | 186,091 | (45,753) | (10,067,407) | 2,475,233 |
| Feb-25 | 186,091 | 186,091 | (45,753) | (10,253,498) | 2,520,987 |
| Mar-25 | 186,091 | 186,091 | (45,753) | (10,439,589) | 2,566,740 |
| Apr-25 | 186,091 | 186,091 | (45,753) | (10,625,680) | 2,612,493 |
| May-25 | 186,091 | 186,091 | (45,753) | (10,811,771) | 2,658,247 |
| Jun-25 | 186,091 | 186,091 | (45,753) | (10,997,862) | 2,704,000 |
| Jul-25 | 186,091 | 186,091 | (45,753) | (11,183,953) | 2,749,754 |
| Aug-25 | 186,091 | 186,091 | (45,753) | (11,370,044) | 2,795,507 |
| Sep-25 | 186,091 | 186,091 | (45,753) | (11,556,135) | 2,841,261 |
| Oct-25 | 186,091 | 186,091 | (45,753) | (11,742,226) | 2,887,014 |
| Nov-25 | 186,091 | 186,091 | (45,753) | (11,928,317) | 2,932,768 |
| Dec-25 | 186,091 | 186,091 | (45,753) | (12,114,408) | 2,978,521 |
| Annual Total | 2,233,092 | 2,233,092 | (549,041) | | |

| | | |
|-----------------|---------------------|-------------------|
| AMA 2024 | (8,764,770) | 2,154,959 |
| | <i>Ref 6.4.3</i> | <i>Ref 6.4.3</i> |
| | <i>Exh. SLC-4</i> | <i>Exh. SLC-4</i> |
| AMA 2025 | (10,997,862) | 2,704,000 |
| | <i>Above</i> | <i>Above</i> |

| | SCHMAT | 41110 | ADIT |
|---|-----------------|-----------------|-----------------|
| Dec 2024 Pro forma Tax Amounts (Adj. 6.4) | 2,233,092 | (549,041) | 2,154,959 |
| December 2025 Pro forma Tax Amounts | 2,233,092 | (549,041) | 2,704,000 |
| Adjustment: | - | - | 549,041 |
| | Ref 14.4 | Ref 14.4 | Ref 14.4 |

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger Mine Rate Base - Year 2

PAGE 14.5

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Coal Mine | 399 | PRO | 5,110,194 | JBE | 22.613% | 1,155,586 | |
| Misc. Deferred Debits | 186M | PRO | - | JBE | 22.613% | - | |
| Mining Plant Accumulated Depreciation | 108MP | PRO | <u>(9,017,654)</u> | JBE | 22.613% | <u>(2,039,194)</u> | |
| Adjustment to Dec 2025 AMA Balance | | | <u><u>(3,907,460)</u></u> | | | <u><u>(883,608)</u></u> | |
| Adjustment to Tax: | | | | | | | |
| Accumulated Def Inc Tax Balance | 190 | PRO | - | JBE | 22.613% | - | |
| December 2024 AMA Balance | | | | | | | |
| Coal Mine | | | 177,206,189 | | | | |
| Misc. Deferred Debits | | | - | | | | |
| Mining Plant Accumulated Depreciation | | | <u>(153,623,382)</u> | | | | |
| | | | <u><u>23,582,807</u></u> | | | | 14.5.1 |
| December 2025 AMA Balance | | | | | | | |
| Coal Mine | | | 182,316,383 | | | | |
| Misc. Deferred Debits | | | - | | | | |
| Mining Plant Accumulated Depreciation | | | <u>(162,641,036)</u> | | | | |
| | | | <u><u>19,675,347</u></u> | | | | 14.5.1 |

Description of Adjustment:

The Company 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 is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return 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 adds the return into Rate Year 2 results and stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger Mine Rate Base - Year 2
(000's)

| Bridger Total | | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | AMA Balance |
|----------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|-------------|
| Description | FERC Account | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | | |
| Structure, Equipment, Mine Dev. | 399 | 263,129 | 263,151 | 263,173 | 263,195 | 263,459 | 263,598 | 263,620 | 263,827 | 268,547 | 268,835 | 270,598 | 270,620 | 271,046 | 265,809 | |
| Deferred Long Wall Costs | 186M | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Reclamation Liability | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Accumulated Depreciation | 108MP | (224,130) | (225,160) | (226,174) | (227,187) | (228,224) | (229,278) | (230,315) | (231,434) | (232,552) | (233,664) | (234,778) | (235,885) | (237,010) | (230,435) | |
| Bonus Bid / Lease Payable | 186M | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL RATE BASE | | 38,999 | 37,991 | 36,999 | 36,008 | 35,235 | 34,321 | 33,305 | 32,393 | 35,995 | 35,171 | 35,820 | 34,735 | 34,036 | 35,374 | |
| PacifiCorp Share (66.67%) | | | | | | | | | | | | | | | | |
| | | 25,999 | 25,327 | 24,666 | 24,005 | 23,490 | 22,880 | 22,203 | 21,595 | 23,997 | 23,447 | 23,880 | 23,157 | 22,691 | 23,583 | |
| | | | | | | | | | | | | | | Ref 14.5 | Ref 14.5 | |

| Bridger Total | | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | AMA Balance |
|----------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|-------------|
| Description | FERC Account | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | | |
| Structure, Equipment, Mine Dev. | 399 | 271,046 | 271,451 | 271,856 | 272,260 | 272,665 | 273,070 | 273,475 | 273,879 | 274,284 | 274,689 | 275,094 | 275,498 | 275,903 | 273,475 | |
| Deferred Long Wall Costs | 186M | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Reclamation Liability | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Accumulated Depreciation | 108MP | (237,010) | (238,155) | (239,282) | (240,421) | (241,564) | (242,722) | (243,906) | (245,058) | (246,228) | (247,460) | (248,712) | (249,943) | (251,162) | (243,962) | |
| Bonus Bid / Lease Payable | 186M | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL RATE BASE | | 34,036 | 33,295 | 32,574 | 31,840 | 31,101 | 30,347 | 29,569 | 28,821 | 28,056 | 27,229 | 26,381 | 25,555 | 24,741 | 29,513 | |
| PacifiCorp Share (66.67%) | | | | | | | | | | | | | | | | |
| | | 22,691 | 22,197 | 21,716 | 21,226 | 20,734 | 20,232 | 19,712 | 19,214 | 18,704 | 18,153 | 17,588 | 17,037 | 16,494 | 19,675 | |
| | | | | | | | | | | | | | | Ref 14.5 | | |

| | | |
|----------------------------------|---------------|----------|
| December 2024 AMA Balance | 23,583 | Ref 14.5 |
| December 2025 AMA Balance | 19,675 | Ref 14.5 |

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger Mine Rate Base - Year 2
Average-of-Monthly-Average Balances

| | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | AMA Balance |
|---|------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Materials & Supplies: | | | | | | | | | | | | | | |
| Obsolete Reserve - Surface | (100,000) | (109,680) | (119,361) | (129,041) | (138,722) | (148,402) | (158,082) | (167,763) | (177,443) | (187,124) | (196,804) | (206,484) | (216,165) | (158,082) |
| Obsolete Reserve - Underground | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Obsolete Reserves | (100,000) | (109,680) | (119,361) | (129,041) | (138,722) | (148,402) | (158,082) | (167,763) | (177,443) | (187,124) | (196,804) | (206,484) | (216,165) | (158,082) |
| PacifiCorp's 2/3 share: | | | | | | | | | | | | | | |
| Obsolete Reserve - Surface | (66,667) | (73,120) | (79,574) | (86,027) | (92,481) | (98,935) | (105,388) | (111,842) | (118,295) | (124,749) | (131,203) | (137,656) | (144,110) | (105,388) |
| Obsolete Reserve - Underground | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total of PacifiCorp's share of Obsolete Reserves | (66,667) | (73,120) | (79,574) | (86,027) | (92,481) | (98,935) | (105,388) | (111,842) | (118,295) | (124,749) | (131,203) | (137,656) | (144,110) | (105,388) |
| Pro Forma Period | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Balance |
| Materials & Supplies: | | | | | | | | | | | | | | |
| Obsolete Reserve - Surface | (100,000) | (109,680) | (119,361) | (129,041) | (138,722) | (148,402) | (158,082) | (167,763) | (177,443) | (187,124) | (196,804) | (206,484) | (216,165) | (158,082) |
| Obsolete Reserve - Underground | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Obsolete Reserves | (100,000) | (109,680) | (119,361) | (129,041) | (138,722) | (148,402) | (158,082) | (167,763) | (177,443) | (187,124) | (196,804) | (206,484) | (216,165) | (158,082) |
| PacifiCorp's 2/3 share: | | | | | | | | | | | | | | |
| Obsolete Reserve - Surface | (66,667) | (73,120) | (79,574) | (86,027) | (92,481) | (98,935) | (105,388) | (111,842) | (118,295) | (124,749) | (131,203) | (137,656) | (144,110) | (105,388) |
| Obsolete Reserve - Underground | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total of PacifiCorp's share of Obsolete Reserves | (66,667) | (73,120) | (79,574) | (86,027) | (92,481) | (98,935) | (105,388) | (111,842) | (118,295) | (124,749) | (131,203) | (137,656) | (144,110) | (105,388) |
| AMA ADIT 190 Balance at December 2025 | 25,911 | | | | | | | | | | | | | |
| AMA ADIT 190 Balance at December 2024 | 25,911 | Tax Model -Inventory Reserve - PMI - Account 28793E | | | | | | | | | | | | |
| | - | Ref 14.5 | | | | | | | | | | | | |

PacifiCorp
Washington 2023 General Rate Case
Existing Coal-Fired Generation Assets - Year 2

PAGE 14.6

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Jim Bridger Steam | 312 | PRO | - | JBG | 22.163% | - | 14.6.1 |
| Colstrip Unit 4 Steam | 312 | PRO | - | CAGW | 22.163% | - | 14.6.1 |
| Jim Bridger GSU | 353 | PRO | - | JBG | 22.163% | - | 14.6.1 |
| Colstrip 4 GSU | 353 | PRO | - | CAGW | 22.163% | - | 14.6.1 |
| Adjustment to Depreciation Expense: | | | | | | | |
| Jim Bridger Steam | 403SP | PRO | - | JBG | 22.163% | - | 14.6.1 |
| Colstrip Unit 4 Steam | 403SP | PRO | - | CAGW | 22.163% | - | 14.6.1 |
| Jim Bridger GSU | 403TP | PRO | - | JBG | 22.163% | - | 14.6.1 |
| Colstrip 4 GSU | 403TP | PRO | - | CAGW | 22.163% | - | 14.6.1 |
| Adjustment to Depreciation Reserve: | | | | | | | |
| Jim Bridger Steam | 108SP | PRO | (10,740,317) | JBG | 22.163% | (2,380,375) | 14.6.1 |
| Colstrip Unit 4 Steam | 108SP | PRO | (2,581,631) | CAGW | 22.163% | (572,166) | 14.6.1 |
| Jim Bridger GSU | 108TP | PRO | - | JBG | 22.163% | - | 14.6.1 |
| Colstrip 4 GSU | 108TP | PRO | - | CAGW | 22.163% | - | 14.6.1 |
| Adjustment to Tax: | | | | | | | |
| Accum Def Inc Tax Bal - Jim Bridger Steam | 282 | PRO | 2,640,684 | JBG | 22.163% | 585,254 | |
| Accum Def Inc Tax Balance - Colstrip Steam | 282 | PRO | 634,740 | CAGW | 22.163% | 140,677 | |

Description of Adjustment:

This adjustment takes the existing rate base balances for Colstrip Unit 4 and the Jim Bridger plant and walks the net book value of these assets from calendar year 2024 to calendar year 2025 on an average-of-monthly-averages (AMA) basis. The adjustment also includes the corresponding adjustment depreciation expense and reserves balance, and corresponding tax impacts.

PacifiCorp
Washington 2023 General Rate Case
Existing Coal-Fired Generation Assets - Year :

Electric Plant in Service

| Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Dec-24 | AMA Dec-25 |
|-----------------------------|--------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Jim Bridger Steam U1 & U2** | | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 | 703,792,297 |
| 312 | JBG | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 | 521,764,785 |
| Colstrip Unit 4 Steam | | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 |
| 312 | CAGW | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 | 113,728,226 |
| Jim Bridger GSU | | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 |
| 353 | JBG | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 | 14,443,972 |
| Colstrip 4 GSU | | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 |
| 353 | CAGW | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 | 1,969,943 |

Depreciation Expense*

| Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | 12 ME Dec-24 | 12 ME Dec-25 |
|-----------------------------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|--------------|
| Jim Bridger Steam U1 & U2** | | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 6,325,476 | 6,325,476 |
| 403SP | JBG | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 527,123 | 6,325,476 | 6,325,476 |
| Jim Bridger Steam U3 & U4 | | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 4,414,840 | 4,414,840 |
| 403SP | JBG | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 367,903 | 4,414,840 | 4,414,840 |
| Colstrip Unit 4 Steam | | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 2,581,631 | 2,581,631 |
| 403SP | CAGW | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 215,136 | 2,581,631 | 2,581,631 |
| Jim Bridger GSU | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 403TP | JBG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Colstrip 4 GSU | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 403TP | CAGW | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Depreciation Reserve

| Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Dec-24 | AMA Dec-25 |
|-----------------------|--------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Jim Bridger Steam | | (1,287,522,612) | (1,288,417,638) | (1,289,312,665) | (1,290,207,691) | (1,291,102,718) | (1,291,997,744) | (1,292,892,770) | (1,293,787,797) | (1,294,682,823) | (1,295,577,849) | (1,296,472,876) | (1,297,367,902) | (1,298,262,929) | (1,282,152,454) | (1,292,892,770) |
| 108SP | JBG | (1,287,522,612) | (1,288,417,638) | (1,289,312,665) | (1,290,207,691) | (1,291,102,718) | (1,291,997,744) | (1,292,892,770) | (1,293,787,797) | (1,294,682,823) | (1,295,577,849) | (1,296,472,876) | (1,297,367,902) | (1,298,262,929) | (1,282,152,454) | (1,292,892,770) |
| Colstrip Unit 4 Steam | | (123,322,134) | (123,537,270) | (123,752,406) | (123,967,542) | (124,182,678) | (124,397,814) | (124,612,950) | (124,828,086) | (125,043,222) | (125,258,357) | (125,473,493) | (125,688,629) | (125,903,765) | (122,031,319) | (124,612,950) |
| 108SP | CAGW | (123,322,134) | (123,537,270) | (123,752,406) | (123,967,542) | (124,182,678) | (124,397,814) | (124,612,950) | (124,828,086) | (125,043,222) | (125,258,357) | (125,473,493) | (125,688,629) | (125,903,765) | (122,031,319) | (124,612,950) |
| Jim Bridger GSU | | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) |
| 108TP | JBG | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) | (14,079,459) |
| Colstrip 4 GSU | | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) |
| 108TP | CAGW | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) | (1,900,265) |

| | AMA Balance Dec 2024* | AMA Balance Dec 2025 | Adjustment | |
|---|-----------------------|----------------------|--------------|-----------|
| 312 | 1,225,557,083 | 1,225,557,083 | - | |
| 312 | 113,728,226 | 113,728,226 | - | |
| 353 | 14,443,972 | 14,443,972 | - | |
| 353 | 1,969,943 | 1,969,943 | - | |
| <i>Depreciation Through 2023</i> | | | | |
| *Depreciation Rate - Bridger Steam | 20.210% | | | |
| *Depreciation Rate - Colstrip-4 Steam | 17.616% | | | |
| *Depreciation Amount - Bridger Trans (GSU) | 3,781,684 | | | |
| *Depreciation Amount - Colstrip-4 Trans (GSU) | 439,090 | | | |
| 403SP | 10,740,317 | 10,740,317 | - | Ref. 14.6 |
| 403SP | 2,581,631 | 2,581,631 | - | Ref. 14.6 |
| 403TP | - | - | - | Ref. 14.6 |
| 403TP | - | - | - | Ref. 14.6 |
| <i>Depreciation After 2023</i> | | | | |
| *Depreciation Rate - Bridger Steam U1 & U2** | 0.899% | | | |
| *Depreciation Rate - Bridger Steam U3 & U4 | 0.846% | | | |
| *Depreciation Rate - Colstrip-4 Steam | 2.270% | | | |
| *Depreciation Rate - Bridger Trans (GSU) | 0.000% | | | |
| *Depreciation Rate - Colstrip-4 Trans (GSU) | 0.000% | | | |
| 108SP | (1,282,152,454) | (1,292,892,770) | (10,740,317) | Ref. 14.6 |
| 108SP | (122,031,319) | (124,612,950) | (2,581,631) | Ref. 14.6 |
| 108TP | (14,079,459) | (14,079,459) | - | Ref. 14.6 |
| 108TP | (1,900,265) | (1,900,265) | - | Ref. 14.6 |

**Includes Jim Bridger Common Plant

*Ref Adj. 10.5
Exh. SLC-4

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Plant Additions - Year 2

PAGE 14.7

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Jim Bridger 3&4 - Capital - Steam | 312 | PRO | 954,171 | JBG | 22.163% | 211,473 | 14.7.1 |
| Jim Bridger 3&4 - Capital - General | 397 | PRO | 54,447 | JBG | 22.163% | 12,067 | 14.7.1 |
| Colstrip 4 Capital - Steam | 312 | PRO | 2,576,353 | CAGW | 22.163% | 570,997 | 14.7.1 |
| Adjustment to Depreciation Expense: | | | | | | | |
| JB 3&4 - Depr. Exp. - Steam | 403SP | PRO | 8,074 | JBG | 22.163% | 1,789 | 14.7.1 |
| JB 3&4 - Depr. Exp. - General | 403GP | PRO | 1,067 | JBG | 22.163% | 237 | 14.7.1 |
| Colstrip 4 - Steam Depr. Expense | 403SP | PRO | 58,483 | CAGW | 22.163% | 12,962 | 14.7.1 |
| Adjustment to Depreciation Reserve: | | | | | | | |
| JB 3&4 - Depr. Res. - Steam | 108SP | PRO | (109,778) | JBG | 22.163% | (24,330) | 14.7.1 |
| JB 3&4 - Depr. Res. - General | 108GP | PRO | (4,268) | JBG | 22.163% | (946) | 14.7.1 |
| Colstrip 4 - Depr. Res. - Steam | 108SP | PRO | (135,893) | CAGW | 22.163% | (30,118) | 14.7.1 |
| Adjustment to Tax: | | | | | | | |
| Sch M Adj - Jim Bridger Steam | SCHMAT | PRO | 8,313 | JBG | 22.163% | 1,843 | |
| Sch M Adj - Jim Bridger General | SCHMDT | PRO | (1,483) | JBG | 22.163% | (329) | |
| DIT Expense - Jim Bridger Steam | 41110 | PRO | (2,043) | JBG | 22.163% | (453) | |
| DIT Expense - Jim Bridger General | 41010 | PRO | (363) | JBG | 22.163% | (80) | |
| ADIT Balance - Jim Bridger Steam | 282 | PRO | (311,802) | JBG | 22.163% | (69,105) | |
| Sch M Adj - Jim Bridger General | SCHMAT | PRO | 1,067 | JBG | 22.163% | 236 | |
| Sch M Adj - Jim Bridger Steam | SCHMDT | PRO | (4,402) | JBG | 22.163% | (976) | |
| DIT Expense - Jim Bridger General | 41110 | PRO | (262) | JBG | 22.163% | (58) | |
| DIT Expense - Jim Bridger Steam | 41010 | PRO | (1,082) | JBG | 22.163% | (240) | |
| ADIT Balance - Jim Bridger General | 282 | PRO | (11,320) | JBG | 22.163% | (2,509) | |
| Sch M Adj - Colstrip 4 Steam | SCHMAT | PRO | 58,483 | CAGW | 22.163% | 12,962 | |
| Sch M Adj - Colstrip 4 General | SCHMDT | PRO | 105,304 | CAGW | 22.163% | 23,339 | |
| DIT Expense - Colstrip 4 Steam | 41110 | PRO | (14,379) | CAGW | 22.163% | (3,187) | |
| DIT Expense - Colstrip General | 41010 | PRO | 25,892 | CAGW | 22.163% | 5,738 | |
| ADIT Balance - Colstrip Steam | 282 | PRO | (77,425) | CAGW | 22.163% | (17,160) | |

Description of Adjustment:

This adjustment walks forward the pro-rated pro forma coal-fired assets' capital additions associated with Jim Bridger Units 3 and 4 and Colstrip Unit 4, through calendar year 2025, as well as the corresponding depreciation expense and depreciation reserves and associated tax impacts.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Plant Additions - Year 2

Electric Plant in Service

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Dec-25 |
|-----------------|---------|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|
| Jim Bridger 3-4 | 312 | JBG | 12,954,718 | 12,972,696 | 12,989,282 | 13,004,458 | 13,018,206 | 13,048,153 | 13,964,830 | 13,974,178 | 13,982,021 | 13,988,338 | 13,993,107 | 13,996,309 | 14,031,676 | 13,535,398 |
| Colstrip 4 | 312 | CAGW | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,973,094 | 6,984,834 | 6,973,583 |
| Jim Bridger 3-4 | 397 | JBG | 237,970 | 238,308 | 238,620 | 238,905 | 239,163 | 239,395 | 239,598 | 239,774 | 239,921 | 240,040 | 240,129 | 240,190 | 241,235 | 239,470 |

Depreciation Expense*

| | Account | Factor | 12 ME Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | 12 ME Dec 25 |
|-----------------|---------|--------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------|
| Jim Bridger 3-4 | 403SP | JBG | 106,454 | 9,141 | 9,153 | 9,164 | 9,174 | 9,190 | 9,524 | 9,850 | 9,856 | 9,861 | 9,865 | 9,868 | 9,881 | 114,528 |
| Colstrip 4 | 403SP | CAGW | 99,817 | 13,191 | 13,191 | 13,191 | 13,191 | 13,191 | 13,191 | 13,191 | 13,191 | 13,191 | 13,191 | 13,191 | 13,202 | 158,300 |
| Jim Bridger 3-4 | 403GP | JBG | 3,628 | 389 | 390 | 390 | 391 | 391 | 391 | 392 | 392 | 392 | 392 | 392 | 393 | 4,695 |

Depreciation Reserve

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Dec-25 |
|-----------------|---------|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
| Jim Bridger 3-4 | 108SP | JBG | (151,466) | (160,607) | (169,760) | (178,925) | (188,099) | (197,289) | (206,813) | (216,663) | (226,519) | (236,380) | (246,245) | (256,113) | (265,994) | (207,679) |
| Colstrip 4 | 108SP | CAGW | (199,952) | (213,143) | (226,334) | (239,524) | (252,715) | (265,906) | (279,097) | (292,287) | (305,478) | (318,669) | (331,860) | (345,051) | (358,252) | (279,097) |
| Jim Bridger 3-4 | 108GP | JBG | (6,992) | (7,381) | (7,770) | (8,160) | (8,551) | (8,942) | (9,333) | (9,725) | (10,117) | (10,509) | (10,901) | (11,293) | (11,687) | (9,335) |

| | Pro-Rated AMA Dec 2024 | Pro-Rated AMA Dec 2025 | Adjustment | |
|--------------------------|---------------------------|---------------------------|------------|-----------|
| 312 | 12,581,227 | 13,535,398 | 954,171 | Ref. 14.7 |
| 312 | 4,397,231 | 6,973,583 | 2,576,353 | Ref. 14.7 |
| 397 | 185,024 | 239,470 | 54,447 | Ref. 14.7 |
| 403SP | 106,454 | 114,528 | 8,074 | Ref. 14.7 |
| 403SP | 99,817 | 158,300 | 58,483 | Ref. 14.7 |
| 403GP | 3,628 | 4,695 | 1,067 | Ref. 14.7 |
| 108SP | (97,900) | (207,679) | (109,778) | Ref. 14.7 |
| 108SP | (143,204) | (279,097) | (135,893) | Ref. 14.7 |
| 108GP | (5,067) | (9,335) | (4,268) | Ref. 14.7 |
| Ref 10.6.1 Exh. SLC-4 | | | | |

*Depreciation Rate - Bridger 3-4 Steam 0.846%
*Depreciation Rate - Colstrip-4 Steam 2.270%
*Depreciation Rate - Bridger 3-4 General 1.961%

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Plant Additions - Year 2

| Jim Bridger 3-4 - Projects | FERC Account | In-Service Date | Factor | Investment Type | CY 2025 Plant Adds | Ref# |
|---|---------------------|------------------------|---------------|------------------------|---------------------------|---------------|
| U4 SCR Catalyst Replacement 24/25 | 312 | Jun-25 | JBG | Specific | 4,131,761 | |
| U4 Cooling Tower - Replace Fill 25 | 312 | Jun-25 | JBG | Specific | 2,004,613 | |
| U4 Burners Major 24/25 | 312 | Jun-25 | JBG | Specific | 1,520,407 | |
| Purchase 775 Ash Hauler (A) 25 | 312 | Dec-25 | JBG | Specific | 1,484,290 | |
| U4 Stack Floor & Breech Rfbshmt 25 | 312 | Jun-25 | JBG | Specific | 1,294,118 | |
| Projects less than \$1 million - Steam - 2025 | 312 | Various | JBG | Specific | 14,243,464 | |
| Projects less than \$1 million - Steam - 2025 | 312 | Various | JBG | Programmatic | 2,896,098 | |
| Projects less than \$1 million - General - 2025 | 397 | Various | JBG | Specific | - | |
| Projects less than \$1 million - General - 2025 | 397 | Various | JBG | Programmatic | 199,896 | |
| | | | | | <u>27,774,646</u> | |
| Total General Plant | | | | | 199,896 | 14.7.5 |
| Total Steam Plant | | | | | 27,574,751 | 14.7.4 |

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Plant Additions - Year 2

| Colstrip 4 Projects | FERC Account | In-Service Date | Factor | Investment Type | CY 2025 Plant Adds | Ref# |
|---|-------------------------|----------------------------|---------------|----------------------------|-------------------------------|---------------|
| Projects less than \$1 million - Steam - 2025 | 312 | Dec-25 | CAGW | Programmatic | 293,492 | 14.7.6 |

**PacifiCorp
Washington 2023 General Rate Case
Jim Bridger 3-4 Capital Additions Proration
Steam Plant**

| Year | In-Service | Amount | WA Months | IRP Months | Proration % | Pro-Rated Amount |
|------------------------------|------------|-------------------|-----------|------------|-------------|-------------------|
| 2022 | Jul-22 | 1,232,266 | 42 | 186 | 22.6% | 278,254 |
| 2022 | Aug-22 | 257,547 | 41 | 185 | 22.2% | 57,078 |
| 2022 | Sep-22 | 410,126 | 40 | 184 | 21.7% | 89,158 |
| 2022 | Oct-22 | 267,540 | 39 | 183 | 21.3% | 57,017 |
| 2022 | Nov-22 | 241,569 | 38 | 182 | 20.9% | 50,437 |
| 2022 | Dec-22 | 2,127,444 | 37 | 181 | 20.4% | 434,892 |
| 2022 Total | | 4,536,492 | | | | 966,836 |
| 2023 | Jan-23 | 250,586 | 36 | 180 | 20.0% | 50,117 |
| 2023 | Feb-23 | 250,586 | 35 | 179 | 19.6% | 48,997 |
| 2023 | Mar-23 | 250,586 | 34 | 178 | 19.1% | 47,865 |
| 2023 | Apr-23 | 250,586 | 33 | 177 | 18.6% | 46,719 |
| 2023 | May-23 | 250,586 | 32 | 176 | 18.2% | 45,561 |
| 2023 | Jun-23 | 20,926,234 | 31 | 175 | 17.7% | 3,706,933 |
| 2023 | Jul-23 | 250,586 | 30 | 174 | 17.2% | 43,204 |
| 2023 | Aug-23 | 250,586 | 29 | 173 | 16.8% | 42,006 |
| 2023 | Sep-23 | 38,977,942 | 28 | 172 | 16.3% | 6,345,246 |
| 2023 | Oct-23 | 515,919 | 27 | 171 | 15.8% | 81,461 |
| 2023 | Nov-23 | 425,919 | 26 | 170 | 15.3% | 65,141 |
| 2023 | Dec-23 | 5,190,284 | 25 | 169 | 14.8% | 767,793 |
| 2023 Total | | 67,790,396 | | | | 11,291,043 |
| 2024 | Jan-24 | 598,523 | 24 | 168 | 14.3% | 85,503 |
| 2024 | Feb-24 | 598,523 | 23 | 167 | 13.8% | 82,431 |
| 2024 | Mar-24 | 598,523 | 22 | 166 | 13.3% | 79,322 |
| 2024 | Apr-24 | 246,469 | 21 | 165 | 12.7% | 31,369 |
| 2024 | May-24 | 246,469 | 20 | 164 | 12.2% | 30,057 |
| 2024 | Jun-24 | 281,310 | 19 | 163 | 11.7% | 32,791 |
| 2024 | Jul-24 | 246,469 | 18 | 162 | 11.1% | 27,385 |
| 2024 | Aug-24 | 246,469 | 17 | 161 | 10.6% | 26,025 |
| 2024 | Sep-24 | 285,146 | 16 | 160 | 10.0% | 28,515 |
| 2024 | Oct-24 | 246,469 | 15 | 159 | 9.4% | 23,252 |
| 2024 | Nov-24 | 246,469 | 14 | 158 | 8.9% | 21,839 |
| 2024 | Dec-24 | 2,757,762 | 13 | 157 | 8.3% | 228,350 |
| 2024 Total | | 6,598,598 | | | | 696,839 |
| 2025 | Jan-25 | 233,716 | 12 | 156 | 7.7% | 17,978 |
| 2025 | Feb-25 | 233,716 | 11 | 155 | 7.1% | 16,586 |
| 2025 | Mar-25 | 233,716 | 10 | 154 | 6.5% | 15,176 |
| 2025 | Apr-25 | 233,716 | 9 | 153 | 5.9% | 13,748 |
| 2025 | May-25 | 568,996 | 8 | 152 | 5.3% | 29,947 |
| 2025 | Jun-25 | 19,774,014 | 7 | 151 | 4.6% | 916,676 |
| 2025 | Jul-25 | 233,716 | 6 | 150 | 4.0% | 9,349 |
| 2025 | Aug-25 | 233,716 | 5 | 149 | 3.4% | 7,843 |
| 2025 | Sep-25 | 233,716 | 4 | 148 | 2.7% | 6,317 |
| 2025 | Oct-25 | 233,716 | 3 | 147 | 2.0% | 4,770 |
| 2025 | Nov-25 | 233,716 | 2 | 146 | 1.4% | 3,202 |
| 2025 | Dec-25 | 5,128,301 | 1 | 145 | 0.7% | 35,368 |
| 2025 Total | | 27,574,751 | | | | 1,076,959 |
| | | Ref 14.7.2 | | | | |
| Pro Rated Grand Total | | | | | | 14,031,676 |
| | | | | | | Ref 14.7.1 |

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger 3-4 Capital Additions Proration
General Plant

| Year | In-Service | Amount | WA Months | IRP Months | Proration % | Pro-Rated Amount |
|------------------------------|------------|-------------------|-----------|------------|-------------|-------------------|
| 2022 | Jul-22 | - | 42 | 186 | 22.6% | - |
| 2022 | Aug-22 | 729 | 41 | 185 | 22.2% | 162 |
| 2022 | Sep-22 | - | 40 | 184 | 21.7% | - |
| 2022 | Oct-22 | - | 39 | 183 | 21.3% | - |
| 2022 | Nov-22 | - | 38 | 182 | 20.9% | - |
| 2022 | Dec-22 | 784,607 | 37 | 181 | 20.4% | 160,389 |
| 2022 Total | | 785,336 | | | | 160,551 |
| 2023 | Jan-23 | 3,881 | 36 | 180 | 20.0% | 776 |
| 2023 | Feb-23 | 3,881 | 35 | 179 | 19.6% | 759 |
| 2023 | Mar-23 | 3,881 | 34 | 178 | 19.1% | 741 |
| 2023 | Apr-23 | 3,881 | 33 | 177 | 18.6% | 723 |
| 2023 | May-23 | 3,881 | 32 | 176 | 18.2% | 706 |
| 2023 | Jun-23 | 3,881 | 31 | 175 | 17.7% | 687 |
| 2023 | Jul-23 | 3,881 | 30 | 174 | 17.2% | 669 |
| 2023 | Aug-23 | 3,881 | 29 | 173 | 16.8% | 651 |
| 2023 | Sep-23 | 3,881 | 28 | 172 | 16.3% | 632 |
| 2023 | Oct-23 | 3,881 | 27 | 171 | 15.8% | 613 |
| 2023 | Nov-23 | 3,881 | 26 | 170 | 15.3% | 594 |
| 2023 | Dec-23 | 3,881 | 25 | 169 | 14.8% | 574 |
| 2023 Total | | 46,567 | | | | 8,124 |
| 2024 | Jan-24 | 4,138 | 24 | 168 | 14.3% | 591 |
| 2024 | Feb-24 | 4,138 | 23 | 167 | 13.8% | 570 |
| 2024 | Mar-24 | 4,138 | 22 | 166 | 13.3% | 548 |
| 2024 | Apr-24 | 4,138 | 21 | 165 | 12.7% | 527 |
| 2024 | May-24 | 4,138 | 20 | 164 | 12.2% | 505 |
| 2024 | Jun-24 | 4,138 | 19 | 163 | 11.7% | 482 |
| 2024 | Jul-24 | 4,138 | 18 | 162 | 11.1% | 460 |
| 2024 | Aug-24 | 4,138 | 17 | 161 | 10.6% | 437 |
| 2024 | Sep-24 | 4,138 | 16 | 160 | 10.0% | 414 |
| 2024 | Oct-24 | 678,954 | 15 | 159 | 9.4% | 64,052 |
| 2024 | Nov-24 | 4,138 | 14 | 158 | 8.9% | 367 |
| 2024 | Dec-24 | 4,138 | 13 | 157 | 8.3% | 343 |
| 2024 Total | | 724,474 | | | | 69,295 |
| 2025 | Jan-25 | 4,392 | 12 | 156 | 7.7% | 338 |
| 2025 | Feb-25 | 4,392 | 11 | 155 | 7.1% | 312 |
| 2025 | Mar-25 | 4,392 | 10 | 154 | 6.5% | 285 |
| 2025 | Apr-25 | 4,392 | 9 | 153 | 5.9% | 258 |
| 2025 | May-25 | 4,392 | 8 | 152 | 5.3% | 231 |
| 2025 | Jun-25 | 4,392 | 7 | 151 | 4.6% | 204 |
| 2025 | Jul-25 | 4,392 | 6 | 150 | 4.0% | 176 |
| 2025 | Aug-25 | 4,392 | 5 | 149 | 3.4% | 147 |
| 2025 | Sep-25 | 4,392 | 4 | 148 | 2.7% | 119 |
| 2025 | Oct-25 | 4,392 | 3 | 147 | 2.0% | 90 |
| 2025 | Nov-25 | 4,392 | 2 | 146 | 1.4% | 60 |
| 2025 | Dec-25 | 151,588 | 1 | 145 | 0.7% | 1,045 |
| 2025 Total | | 199,896 | | | | 3,265 |
| | | Ref 14.7.2 | | | | |
| Pro Rated Grand Total | | | | | | 241,235 |
| | | | | | | Ref 14.7.1 |

PacifiCorp
Washington 2023 General Rate Case
Colstrip 4 Capital Additions Proration

| Year | In-Service | Amount | WA Months | IRP Months | | Proration % | Pro-Rated Amount |
|------------------------------|------------|-------------------|-----------|------------|----|-------------|-------------------------|
| 2022 | Jul-22 | 4,490,818 | 42 | | 66 | 63.6% | 2,857,793 |
| 2022 | Aug-22 | 186,446 | 41 | | 65 | 63.1% | 117,604 |
| 2022 | Sep-22 | 37,448 | 40 | | 64 | 62.5% | 23,405 |
| 2022 | Oct-22 | - | 39 | | 63 | 61.9% | - |
| 2022 | Nov-22 | - | 38 | | 62 | 61.3% | - |
| 2022 | Dec-22 | 54,329 | 37 | | 61 | 60.7% | 32,954 |
| 2022 Total | | <u>4,769,041</u> | | | | | <u>3,031,756</u> |
| 2023 | Jan-23 | - | 36 | | 60 | 60.0% | - |
| 2023 | Feb-23 | - | 35 | | 59 | 59.3% | - |
| 2023 | Mar-23 | - | 34 | | 58 | 58.6% | - |
| 2023 | Apr-23 | - | 33 | | 57 | 57.9% | - |
| 2023 | May-23 | - | 32 | | 56 | 57.1% | - |
| 2023 | Jun-23 | - | 31 | | 55 | 56.4% | - |
| 2023 | Jul-23 | - | 30 | | 54 | 55.6% | - |
| 2023 | Aug-23 | - | 29 | | 53 | 54.7% | - |
| 2023 | Sep-23 | - | 28 | | 52 | 53.8% | - |
| 2023 | Oct-23 | - | 27 | | 51 | 52.9% | - |
| 2023 | Nov-23 | - | 26 | | 50 | 52.0% | - |
| 2023 | Dec-23 | 816,230 | 25 | | 49 | 51.0% | 416,444 |
| 2023 Total | | <u>816,230</u> | | | | | <u>416,444</u> |
| 2024 | Jan-24 | - | 24 | | 48 | 50.0% | - |
| 2024 | Feb-24 | - | 23 | | 47 | 48.9% | - |
| 2024 | Mar-24 | - | 22 | | 46 | 47.8% | - |
| 2024 | Apr-24 | - | 21 | | 45 | 46.7% | - |
| 2024 | May-24 | - | 20 | | 44 | 45.5% | - |
| 2024 | Jun-24 | - | 19 | | 43 | 44.2% | - |
| 2024 | Jul-24 | - | 18 | | 42 | 42.9% | - |
| 2024 | Aug-24 | 5,803,865 | 17 | | 41 | 41.5% | 2,406,481 |
| 2024 | Sep-24 | - | 16 | | 40 | 40.0% | - |
| 2024 | Oct-24 | - | 15 | | 39 | 38.5% | - |
| 2024 | Nov-24 | - | 14 | | 38 | 36.8% | - |
| 2024 | Dec-24 | 3,183,177 | 13 | | 37 | 35.1% | 1,118,414 |
| 2024 Total | | <u>8,987,043</u> | | | | | <u>3,524,894</u> |
| 2025 | Jan-25 | - | 12 | | 36 | 33.3% | - |
| 2025 | Feb-25 | - | 11 | | 35 | 31.4% | - |
| 2025 | Mar-25 | - | 10 | | 34 | 29.4% | - |
| 2025 | Apr-25 | - | 9 | | 33 | 27.3% | - |
| 2025 | May-25 | - | 8 | | 32 | 25.0% | - |
| 2025 | Jun-25 | - | 7 | | 31 | 22.6% | - |
| 2025 | Jul-25 | - | 6 | | 30 | 20.0% | - |
| 2025 | Aug-25 | - | 5 | | 29 | 17.2% | - |
| 2025 | Sep-25 | - | 4 | | 28 | 14.3% | - |
| 2025 | Oct-25 | - | 3 | | 27 | 11.1% | - |
| 2025 | Nov-25 | - | 2 | | 26 | 7.7% | - |
| 2025 | Dec-25 | 293,492 | 1 | | 25 | 4.0% | 11,740 |
| 2025 Total | | <u>293,492</u> | | | | | <u>11,740</u> |
| | | Ref 14.7.3 | | | | | |
| Pro Rated Grand Total | | | | | | | <u><u>6,984,834</u></u> |
| | | | | | | | Ref 14.7.1 |

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 1 & 2 Additions - Year 2

PAGE 14.8

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Jim Bridger Units 1 & 2 | 312 | PRO | 8,129,356 | JBG | 22.163% | 1,801,708 | 14.8.1 |
| Adjustment to Depreciation Expense: | | | | | | | |
| Jim Bridger Units 1 & 2 | 403SP | PRO | 73,064 | JBG | 22.163% | 16,193 | 14.8.1 |
| Adjustment to Depreciation Reserve: | | | | | | | |
| Jim Bridger Units 1 & 2 | 108SP | PRO | (226,693) | JBG | 22.163% | (50,242) | 14.8.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adj - JB Units 1 & 2 | SCHMAT | PRO | 90,546 | JBG | 22.163% | 20,068 | |
| Schedule M Adj - JB Units 1 & 2 | SCHMDT | PRO | 878,876 | JBG | 22.163% | 194,785 | |
| DIT Expense - JB Units 1 & 2 | 41010 | PRO | (22,261) | JBG | 22.163% | (4,934) | |
| DIT Expense - JB Units 1 & 2 | 41010 | PRO | 216,085 | JBG | 22.163% | 47,891 | |
| ADIT Balance - JB Units 1 & 2 | 282 | PRO | (306,456) | JBG | 22.163% | (67,920) | |

Description of Adjustment:

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2025, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts. Please refer to the direct testimony of Company witness Brad Richards for further discussion on the pro forma capital projects for Jim Bridger Units 1 & 2.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 1 & 2 Additions - Year 2

JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS

Electric Plant in Service - Monthly In-Service

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | In-Service Thru Dec-25 |
|--------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|------------------------|
| JIM BRIDGER PLANT | 312 | JBG | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,516,767 |
| JIM BRIDGER UNIT 1 | 312 | JBG | - | - | - | - | - | - | - | - | - | - | - | - | 144,938 | 13,961,082 |
| JIM BRIDGER UNIT 2 | 312 | JBG | - | - | - | - | - | - | - | - | - | - | - | - | - | 11,256,041 |
| | | | | | | | | | | | | | | | | <u>26,733,890</u> |
| | | | | | | | | | | | | | | | | Ref 14.8.2 |

Electric Plant in Service - Cumulative Balance

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Dec-25 AMA |
|--------------------|---------|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------------|
| JIM BRIDGER PLANT | 312 | JBG | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 | 1,516,767 |
| JIM BRIDGER UNIT 1 | 312 | JBG | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,816,143 | 13,961,082 | 13,822,183 |
| JIM BRIDGER UNIT 2 | 312 | JBG | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 | 11,256,041 |
| | | | | | | | | | | | | | | | | <u>26,594,991</u> |

Depreciation Expense*

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Annual |
|--------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------|
| JIM BRIDGER PLANT | 403SP | JBG | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 1,136 | 13,632 |
| JIM BRIDGER UNIT 1 | 403SP | JBG | 10,348 | 10,348 | 10,348 | 10,348 | 10,348 | 10,348 | 10,348 | 10,348 | 10,348 | 10,348 | 10,348 | 10,348 | 10,402 | 124,230 |
| JIM BRIDGER UNIT 2 | 403SP | JBG | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 8,430 | 101,166 |
| | | | | | | | | | | | | | | | | <u>239,028</u> |

Cumulative Depreciation Reserve

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Dec-25 AMA |
|--------------------|---------|--------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| JIM BRIDGER PLANT | 108SP | JBG | (9,797) | (10,933) | (12,069) | (13,205) | (14,341) | (15,477) | (16,613) | (17,749) | (18,885) | (20,021) | (21,157) | (22,293) | (23,429) | (16,613) |
| JIM BRIDGER UNIT 1 | 108SP | JBG | (84,456) | (94,803) | (105,151) | (115,499) | (125,847) | (136,195) | (146,543) | (156,891) | (167,239) | (177,587) | (187,935) | (198,283) | (208,685) | (146,545) |
| JIM BRIDGER UNIT 2 | 108SP | JBG | (77,830) | (86,261) | (94,691) | (103,122) | (111,552) | (119,983) | (128,413) | (136,844) | (145,274) | (153,705) | (162,135) | (170,566) | (178,996) | (128,413) |
| | | | | | | | | | | | | | | | | <u>(291,572)</u> |

*Depreciation rate 0.899%

| | 12 Months Ending Dec 2024 | 12 Months Ending Dec 2025 | Adjustment | |
|-------|---------------------------|---------------------------|------------|-----------|
| 312 | 18,465,635 | 26,594,991 | 8,129,356 | Ref. 14.8 |
| 403SP | 165,964 | 239,028 | 73,064 | Ref. 14.8 |
| 108SP | (64,879) | (291,572) | (226,693) | Ref. 14.8 |

Ref 10.7.1
Exh. SLC-4

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 1 & 2 Additions - Year 2**

| Project Description | FERC Account | In-Service Date | Factor | Investment Type | Jul-22 to Dec-24 In-Service | CY 2025 Plant Adds | Jul-22 to Dec-25 In-Service |
|---|---------------------|------------------------|---------------|------------------------|------------------------------------|---------------------------|------------------------------------|
| U1 Conversion to Natural Gas Imp. Phase | 312 | Apr-24 | JBG | Specific | 9,830,109 | | 9,830,109 |
| U2 Conversion to Natural Gas Imp Phase | 312 | Apr-24 | JBG | Specific | 9,535,535 | | 9,535,535 |
| Projects less than \$1 million | 312 | Various | JBG | Specific | 7,223,308 | 144,938 | 7,368,246 |
| Total | | | | | 26,588,952 | 144,938 | 26,733,890 |
| | | | | | Ref 10.7.2 | | Ref 14.8.1 |
| | | | | | Exh. SLC-4 | | |

**PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 2**

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| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| New Wind Capital | 343 | PRO | 710,155,088 | SG | 7.979% | 56,661,694 | 14.9.1 |
| Adjustment to Depreciation Expense: | | | | | | | |
| New Wind Capital - Depr. Expense | 403OP | PRO | 29,887,881 | SG | 7.979% | 2,384,688 | 14.9.1 |
| Adjustment to Depreciation Reserve: | | | | | | | |
| New Wind Capital - Depr. Reserve | 108OP | PRO | (13,130,332) | SG | 7.979% | (1,047,640) | 14.9.1 |
| Adjustment to Operations & Maintenance Expense: | | | | | | | |
| Incremental Wind O&M Expense | 549 | PRO | 4,957,899 | SG | 7.979% | 395,580 | 14.9.2 |

Description of Adjustment:

This adjustment adds into results the capital additions, and incremental operations and maintenance amounts for the new wind projects set to be placed in-service through the end of December 2025 on an average-of-monthly average (AMA) basis. Please refer to the testimonies of Company witness Ryan McGraw and Timothy J. Hemstreet for details on new wind generation projects. Company witness Thomas R. Burns and Rick T. Link provide testimonies discussing the economic analysis supporting the pursuit of these projects. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 2

NEW WIND CAPITAL ADDITIONS

Electric Plant in Service

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Dec-25 |
|------------------|---------|--------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|
| Other Plant Wind | 343 | SG-W | 496,768,948 | 496,768,948 | 496,768,948 | 496,768,948 | 496,768,948 | 496,768,948 | 497,088,835 | 497,088,835 | 497,088,835 | 1,326,574,310 | 1,326,574,310 | 1,326,574,310 | 1,335,637,995 | 739,253,137 |

Depreciation Expense*

| | Account | Factor | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | 12 ME Dec 25 |
|------------------|---------|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Other Plant Wind | 403OP | SG-W | 1,742,269 | 1,742,269 | 1,742,269 | 1,742,269 | 1,742,269 | 1,742,830 | 1,743,391 | 1,743,391 | 3,197,977 | 4,652,563 | 4,652,563 | 4,668,457 | 31,112,514 |

Depreciation Reserve

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Dec-25 |
|------------------|---------|--------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Other Plant Wind | 108OP | SG-W | (1,224,633) | (2,966,901) | (4,709,170) | (6,451,438) | (8,193,707) | (9,935,976) | (11,678,805) | (13,422,196) | (15,165,586) | (18,363,563) | (23,016,126) | (27,668,689) | (32,337,146) | (13,196,087) |

| | AMA Dec 2024 | AMA Dec 2025 | Adjustment | |
|-------|-----------------|-----------------|--------------|-----------|
| 343 | 29,098,049 | 739,253,137 | 710,155,088 | Ref. 14.9 |
| 403OP | 1,224,633 | 31,112,514 | 29,887,881 | Ref. 14.9 |
| 108OP | (65,755) | (13,196,087) | (13,130,332) | Ref. 14.9 |

Ref 8.11.1
Exh. SLC-4

*Composite Depreciation Rate - Wind 4.209%

**PacifiCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 2**

PAGE 14.10

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| New Capital - Transmission | 355 | PRO | 2,047,659,699 | SG | 7.979% | 163,378,210 | 14.10.1 |
| Adjustment to Depreciation Expense: | | | | | | | |
| New Capital - Transmission Depr. Exp. | 403TP | PRO | 35,094,605 | SG | 7.979% | 2,800,120 | 14.10.1 |
| Adjustment to Depreciation Reserve: | | | | | | | |
| New Capital - Transmission Depr. Res. | 108TP | PRO | (28,702,976) | SG | 7.979% | (2,290,147) | 14.10.1 |

Description of Adjustment:

This adjustment adds into results the capital additions for the new major transmission projects set to be placed in-service before the end of 2024. Please refer to testimonies of Company witnesses Richard A. Vail and Rick T. Link for project details and economic analytics support respectively for the transmission projects.

PacifiCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 2

NEW WIND CAPITAL ADDITIONS

Electric Plant in Service

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Dec-25 |
|--------------------|---------|--------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Transmission Plant | 355 | SG | 2,515,344,884 | 2,516,540,737 | 2,517,736,589 | 2,518,932,442 | 2,519,780,044 | 2,520,627,645 | 2,521,475,247 | 2,522,016,080 | 2,522,556,914 | 2,523,097,747 | 2,523,097,747 | 2,523,097,747 | 2,523,097,747 | 2,520,681,688 |

Depreciation Expense*

| | Account | Factor | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | 12 ME Dec 25 |
|--------------------|---------|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Transmission Plant | 403TP | SG | 3,593,371 | 3,595,079 | 3,596,787 | 3,598,247 | 3,599,457 | 3,600,668 | 3,601,659 | 3,602,432 | 3,603,204 | 3,603,590 | 3,603,590 | 3,603,590 | 43,201,675 |

Depreciation Reserve

| | Account | Factor | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | AMA Dec-25 |
|--------------------|---------|--------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Transmission Plant | 108TP | SG | (8,192,294) | (11,785,665) | (15,380,745) | (18,977,532) | (22,575,778) | (26,175,236) | (29,775,903) | (33,377,562) | (36,979,994) | (40,583,198) | (44,186,788) | (47,790,379) | (51,393,969) | (29,781,826) |

| | AMA Dec 2024 | AMA Dec 2025 | Adjustment | |
|-------|-----------------|-----------------|---------------|------------|
| 355 | 473,021,989 | 2,520,681,688 | 2,047,659,699 | Ref. 14.10 |
| 403TP | 8,107,070 | 43,201,675 | 35,094,605 | Ref. 14.10 |
| 108TP | (1,078,850) | (29,781,826) | (28,702,976) | Ref. 14.10 |

*Composite Depreciation Rate - Trans 1.714%

**PacifiCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 2**

| Project | Date | Investment Type | 2024 Capital Amount | 2025 Capital Amount | Total Capital Amount | Ref SLC-4 |
|--|-------------|----------------------------|------------------------------------|------------------------------------|-------------------------------------|----------------------|
| Transmission | | | | | | |
| Aeolus - Mona 500 kV Line (GW) | Oct-2024 | Specific | 2,045,992,883 | 6,708,110 | 2,052,700,993 | 8.12.3 |
| Aeolus-Bridger/Anticline 500 kV Line (GW) | Nov-2020 | Specific | 2,618,915 | - | 2,618,915 | |
| GWS Supporting projects (GW) | Dec-2024 | Specific | 143,697,290 | - | 143,697,290 | |
| Oquirrh - Terminal 345 kV line (GW) | Apr-2024 | Specific | 35,121,180 | - | 35,121,180 | 8.12.3 |
| Populus - Terminal 345 kV line - condemnation settlements (GW) | Jun-2023 | Specific | 2,144,300 | - | 2,144,300 | |
| Windstar-Shirley Basin D1 230 kV (GW) | Dec-2024 | Specific | 285,770,315.6 | 1,044,754 | 286,815,069 | 8.12.3 |
| | | | <u>2,515,344,884</u> | <u>7,752,864</u> | <u>2,523,097,747</u> | |
| | | | | | Ref 14.10.1 | |

Tab 15 - Interest & Taxes (Year 2)

| | 15.1 | 15.2 | 15.3 | 15.4 | 15.5 | |
|-------------------------------------|-----------------------------|---------------------------|-------------------------|--|---|--|
| | Total Pro Forma Adjustments | Interest True-Up - Year 2 | Property Taxes - Year 2 | Removal of TCJA Balances Adjustment - Year 2 | PowerTax ADIT Balance Adjustment - Year 2 | Permanent Schedule M Adjustment - Year 2 |
| Operating Revenues: | | | | | | |
| General Business Revenues | - | - | - | - | - | - |
| Interdepartmental | - | - | - | - | - | - |
| Special Sales | - | - | - | - | - | - |
| Other Operating Revenues | - | - | - | - | - | - |
| Total Operating Revenues | - | - | - | - | - | - |
| Operating Expenses: | | | | | | |
| Steam Production | - | - | - | - | - | - |
| Nuclear Production | - | - | - | - | - | - |
| Hydro Production | - | - | - | - | - | - |
| Other Power Supply | - | - | - | - | - | - |
| Transmission | - | - | - | - | - | - |
| Distribution | - | - | - | - | - | - |
| Customer Accounting | - | - | - | - | - | - |
| Customer Service & Info Sales | - | - | - | - | - | - |
| Administrative & General | - | - | - | - | - | - |
| Total O&M Expenses | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - |
| Amortization | - | - | - | - | - | - |
| Taxes Other Than Income | 1,882,727 | - | 1,882,727 | - | - | - |
| Income Taxes - Federal | (3,081,811) | (1,254,531) | (395,373) | - | (1,431,907) | - |
| Income Taxes - State | - | - | - | - | - | - |
| Income Taxes - Def Net | 1,811,582 | - | - | - | 2,329,246 | - |
| Investment Tax Credit Adj. | - | - | - | - | - | - |
| Misc Revenue & Expense | - | - | - | - | - | - |
| Total Operating Expenses: | 612,499 | (1,254,531) | 1,487,354 | - | 897,340 | - |
| Operating Rev For Return: | (612,499) | 1,254,531 | (1,487,354) | - | (897,340) | - |
| Rate Base: | | | | | | |
| Electric Plant In Service | - | - | - | - | - | - |
| Plant Held for Future Use | - | - | - | - | - | - |
| Misc Deferred Debits | - | - | - | - | - | - |
| Elec Plant Acq Adj | - | - | - | - | - | - |
| Nuclear Fuel | - | - | - | - | - | - |
| Prepayments | - | - | - | - | - | - |
| Fuel Stock | - | - | - | - | - | - |
| Material & Supplies | - | - | - | - | - | - |
| Working Capital | - | - | - | - | - | - |
| Weatherization | - | - | - | - | - | - |
| Misc Rate Base | - | - | - | - | - | - |
| Total Electric Plant: | - | - | - | - | - | - |
| Rate Base Deductions: | | | | | | |
| Accum Prov For Deprec | - | - | - | - | - | - |
| Accum Prov For Amort | - | - | - | - | - | - |
| Accum Def Income Tax | (21,538,852) | - | - | (595,243) | (24,209,006) | - |
| Unamortized ITC | - | - | - | - | - | - |
| Customer Adv For Const | - | - | - | - | - | - |
| Customer Service Deposits | - | - | - | - | - | - |
| Misc Rate Base Deductions | 2,598,391 | - | - | 2,598,391 | - | - |
| Total Rate Base Deductions | (18,940,461) | - | - | 2,003,148 | (24,209,006) | - |
| Total Rate Base: | (18,940,461) | - | - | 2,003,148 | (24,209,006) | - |
| Estimated Return on Equity Impact | 0.139% | 0.212% | -0.274% | -0.038% | 0.160% | -0.011% |
| Estimated Price Change | (1,099,966) | (1,668,659) | 1,978,338 | 202,494 | (1,253,684) | - |
| TAX CALCULATION: | | | | | | |
| Operating Revenue | (1,882,727) | - | (1,882,727) | - | - | - |
| Other Deductions | - | - | - | - | - | - |
| Interest (AFUDC) | - | - | - | - | - | - |
| Interest | 5,973,959 | 5,973,959 | - | - | - | - |
| Schedule "M" Additions | 10,157,136 | - | - | - | 10,157,136 | - |
| Schedule "M" Deductions | 16,975,739 | - | - | - | 16,975,739 | - |
| Income Before Tax | (14,675,288) | (5,973,959) | (1,882,727) | - | (6,818,602) | - |
| State Income Taxes | - | - | - | - | - | - |
| Taxable Income | (14,675,288) | (5,973,959) | (1,882,727) | - | (6,818,602) | - |
| Federal Income Taxes Before Credits | (3,081,811) | (1,254,531) | (395,373) | - | (1,431,907) | - |
| Energy & Other Tax Credits | - | - | - | - | - | - |
| Federal Income Taxes | (3,081,811) | (1,254,531) | (395,373) | - | (1,431,907) | - |

15.6

Remove Deferred
State Tax Expense
& Balance -
Year 2

| | |
|---------------------------|----------|
| Operating Revenues: | |
| General Business Revenues | - |
| Interdepartmental | - |
| Special Sales | - |
| Other Operating Revenues | - |
| Total Operating Revenues | <u>-</u> |

| | |
|----------------------------|------------------|
| Operating Expenses: | |
| Steam Production | - |
| Nuclear Production | - |
| Hydro Production | - |
| Other Power Supply | - |
| Transmission | - |
| Distribution | - |
| Customer Accounting | - |
| Customer Service & Info | - |
| Sales | - |
| Administrative & General | - |
| Total O&M Expenses | <u>-</u> |
| Depreciation | - |
| Amortization | - |
| Taxes Other Than Income | - |
| Income Taxes - Federal | - |
| Income Taxes - State | - |
| Income Taxes - Def Net | (517,664) |
| Investment Tax Credit Adj. | - |
| Misc Revenue & Expense | - |
| Total Operating Expenses: | <u>(517,664)</u> |

Operating Rev For Return: 517,664

| | |
|---------------------------|----------|
| Rate Base: | |
| Electric Plant In Service | - |
| Plant Held for Future Use | - |
| Misc Deferred Debits | - |
| Elec Plant Acq Adj | - |
| Nuclear Fuel | - |
| Prepayments | - |
| Fuel Stock | - |
| Material & Supplies | - |
| Working Capital | - |
| Weatherization | - |
| Misc Rate Base | - |
| Total Electric Plant: | <u>-</u> |

| | |
|---------------------------|-----------|
| Rate Base Deductions: | |
| Accum Prov For Deprec | - |
| Accum Prov For Amort | - |
| Accum Def Income Tax | 3,265,398 |
| Unamortized ITC | - |
| Customer Adv For Const | - |
| Customer Service Deposits | - |
| Misc Rate Base Deductions | - |
| | <u>-</u> |

Total Rate Base Deductions 3,265,398

Total Rate Base: 3,265,398

| | |
|-----------------------------------|-----------|
| Estimated Return on Equity Impact | 0.037% |
| Estimated Price Change | (358,455) |

| | |
|-------------------------|----------|
| TAX CALCULATION: | |
| Operating Revenue | - |
| Other Deductions | - |
| Interest (AFUDC) | - |
| Interest | - |
| Schedule "M" Additions | - |
| Schedule "M" Deductions | - |
| Income Before Tax | <u>-</u> |

| | |
|--------------------|----------|
| State Income Taxes | - |
| Taxable Income | <u>-</u> |

| | |
|-------------------------------------|----------|
| Federal Income Taxes Before Credits | - |
| Energy & Other Tax Credits | - |
| Federal Income Taxes | <u>-</u> |

PacifiCorp
Washington 2023 General Rate Case
Interest True-Up - Year 2

PAGE 15.1

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Other Interest Expense - Pro forma | 427 | PRO | 5,973,959 | WA | Situs | 2,629,900 | Below |
| Adjustment Detail: | | | | | | | |
| Pro Forma: | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base - Rate Year 2 | | | | | | 1,357,485,561 | SLC-5, Pg 1 |
| Weighted Cost of Debt: | | | | | | <u>2.324%</u> | SLC-5, Pg 2 |
| Trued-up Interest Expense | | | | | | <u>31,547,204</u> | |
| Rate Year 2 Normalized Interest Expense | | | | | | <u>25,573,246</u> | SLC-5, Pg 1 |
| Pro Forma Interest True-up Adjustment | | | | | | <u><u>5,973,959</u></u> | Above |

Description of Adjustment

This pro forma adjustment details the adjustment to interest expense required to synchronize interest 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. The interest expense is calculated for all of the adjustments included in the calculation of Rate Year 2 revenue requirement in this filing.

PacifiCorp
Washington 2023 General Rate Case
Property Taxes - Year 2

PAGE 15.2

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Taxes Other Than Income | 408 | PRO | 26,575,000 | GPS | 7.085% | 1,882,727 | 15.2.1 |

Description of Adjustment:

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions through Calendar Year 2025.

**PacifiCorp
Washington 2023 General Rate Case
Property Taxes - Year 2
Property Tax Adjustment Summary**

| FERC Account | G/L Account | Total | Ref |
|---|--------------------|--------------------------|------------------|
| 408.15 | 579000 | 168,331,505 | |
| Total Accrued Property Tax - 12 Months Ended June 2022 | | <u>168,331,505</u> | |
| Calendar Year 2025 Projection | | 206,817,000 | |
| Less: Projected expense through Calendar Year 2024 | | <u>(180,242,000)</u> | |
| Incremental Adjustment to Property Taxes | | <u><u>26,575,000</u></u> | Ref. 15.2 |

PacifiCorp
Washington 2023 General Rate Case
Removal of TCJA Balances Adjustment - Year 2

PAGE 15.3

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Other Reg. Liabilities | 254 | RES | - | WA | Situs | - | 15.3.1 |
| Other Reg. Liabilities - Protected EDIT | 254 | PRO | 2,598,391 | WA | Situs | 2,598,391 | 15.3.1 |
| Adjustment to Tax: | | | | | | | |
| Accum Def Inc Tax Bal | 190 | RES | - | WA | Situs | - | 15.3.1 |
| Accum Def Inc Tax Bal - Protected EDIT | 190 | PRO | (638,856) | WA | Situs | (638,856) | 15.3.1 |
| Accum Def Inc Tax Bal - Protected EDIT - PMI | 282 | PRO | 192,862 | JBE | 22.613% | 43,613 | 15.3.1 |
| EDIT Amortization | 41110 | PRO | - | WA | Situs | - | 15.3.1 |

Description of Adjustment:

This adjustment removes from rate base the EDIT balances for the jurisdictions that are returning the EDIT benefits to customers via a separate tariff. This adjustment also includes a proforma adjustment for the protected EDIT balances and related EDIT amortization for the 12 months period ending December 31, 2025.

**PacifiCorp
Washington 2023 General Rate Case
Removal of TCJA Balances Adjustment - Year 2**

| Description | Account | December 2024 - AMA | December 2025 - AMA | Adjustment | Ref |
|--------------------------------------|----------------|----------------------------|----------------------------|-------------------|------------|
| EDIT Reg Liabilities | 254WA | - | - | - | 15.3 |
| Protected EDIT Reg Liabilities | 254WA | (67,621,566) | (65,023,175) | 2,598,391 | 15.3 |
| Grand Total - Reg Liabilities | | (67,621,566) | (65,023,175) | 2,598,391 | |
| DTA - EDIT Balances | 190WA | - | - | - | |
| DTA - Protected EDIT Balances | 190WA | 16,625,844 | 15,986,988 | (638,856) | 15.3 |
| DTL - Protected EDIT Balances - PMI | 282JBE | (1,487,791) | (1,294,929) | 192,862 | 15.3 |
| Grand Total - DTA/DTL | | 15,138,053 | 14,692,059 | (445,994) | |

| EDIT Amortization | December 2024 | December 2025 | Adjustment | |
|--|----------------------|----------------------|--------------------|-------------|
| Non-Protected PP&E EDIT - WA | - | - | - | |
| Non-Property EDIT - WA | - | - | - | |
| Deferral of Protected EDIT - WA | - | - | - | |
| Total EDIT Amortization - Schedule 197 | - | - | - | |
| Protected EDIT - RSGM - WA | (1,959,535) | (1,959,535) | - | |
| Protected EDIT - PMI - WA | (28,155) | (28,155) | - | |
| Total Protected EDIT Amortization | (1,987,690) | (1,987,690) | - | |
| Grand Total EDIT Amortization | 41110WA | (1,987,690) | (1,987,690) | 15.3 |

NOTE: Pursuant to Docket UE-191024, Final Order 09/07/12, issued December 14, 2020, paragraph 40, the deferred TCJA balances as of December 31, 2020 will be amortized over five years, beginning January 1, 2021, via Schedule 197. The Protected PP&E EDIT Balances, RSGM amortization related to PacifiCorp and ARAM Amortization related to PMI fixed assets is being adjusted to reflect the amortization for the year, along with a corresponding adjustment to rate base.

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Balance Adjustment - Year 2

PAGE 15.4

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Tax: | | | | | | | |
| California | 282 | PRO | (2,048,548) | CA | Situs | - | |
| Idaho | 282 | PRO | (12,332,482) | ID | Situs | - | |
| Oregon | 282 | PRO | (30,915,005) | OR | Situs | - | |
| Other | 282 | PRO | 3,193,974 | OTHER | 0.000% | - | |
| Utah | 282 | PRO | (55,911,187) | UT | Situs | - | |
| Washington | 282 | PRO | (24,510,338) | WA | Situs | (24,510,338) | |
| Wyoming | 282 | PRO | (28,333,438) | WY-ALL | Situs | - | |
| ADIT Balance | 282 | PRO | - | DITBAL | 6.789% | - | |
| ADIT Balance | 281 | PRO | - | SG | 7.979% | - | |
| | | | <u>(150,857,024)</u> | | | <u>(24,510,338)</u> | 15.4.2 |
| Schedule M Adjustment | SCHMAT | PRO | 123,857,148 | SCHMDEXP | 6.946% | 8,603,248 | 15.4.2 |
| Schedule M Adjustment | SCHMAT | PRO | (485,852) | SO | 7.085% | (34,421) | 15.4.2 |
| Schedule M Adjustment | SCHMAT | PRO | (16,207,636) | CIAC | 6.264% | (1,015,251) | 15.4.2 |
| Schedule M Adjustment | SCHMAT | PRO | 37,819,649 | SNP | 6.884% | 2,603,559 | 15.4.2 |
| Schedule M Adjustment | SCHMAT | PRO | - | SNPD | 6.264% | - | 15.4.2 |
| Schedule M Adjustment | SCHMAT | PRO | - | SG | 7.979% | - | 15.4.2 |
| Schedule M Adjustment | SCHMDT | PRO | 2,428,111 | SG | 7.979% | 193,734 | 15.4.2 |
| Schedule M Adjustment | SCHMDT | PRO | - | SO | 7.085% | - | 15.4.2 |
| Schedule M Adjustment | SCHMDT | PRO | 313,956,397 | TAXDEPR | 6.021% | 18,903,515 | 15.4.2 |
| Schedule M Adjustment | SCHMDT | PRO | (32,039,780) | SNP | 6.884% | (2,205,665) | 15.4.2 |
| Schedule M Adjustment | SCHMDT | PRO | 2,822,090 | GPS | 7.085% | 199,933 | 15.4.2 |
| Deferred Income Tax Expense | 41110 | PRO | (30,452,262) | SCHMDEXP | 6.946% | (2,115,246) | |
| Deferred Income Tax Expense | 41110 | PRO | 119,454 | SO | 7.085% | 8,463 | |
| Deferred Income Tax Expense | 41110 | PRO | 3,984,907 | CIAC | 6.264% | 249,616 | |
| Deferred Income Tax Expense | 41110 | PRO | (9,298,566) | SNP | 6.884% | (640,127) | |
| Deferred Income Tax Expense | 41110 | PRO | - | SNPD | 6.264% | - | |
| Deferred Income Tax Expense | 41110 | PRO | - | SG | 7.979% | - | |
| Deferred Income Tax Expense | 41010 | PRO | 596,990 | SG | 7.979% | 47,633 | |
| Deferred Income Tax Expense | 41010 | PRO | - | SO | 7.085% | - | |
| Deferred Income Tax Expense | 41010 | PRO | 77,191,204 | TAXDEPR | 6.021% | 4,647,732 | |
| Deferred Income Tax Expense | 41010 | PRO | (7,877,493) | SNP | 6.884% | (542,298) | |
| Deferred Income Tax Expense | 41010 | PRO | 693,856 | GPS | 7.085% | 49,157 | |
| Deferred Income Tax Expense - Flowthru | 41110 | PRO | 652,784 | WA | Situs | 652,784 | 15.4.2 |

Description of Adjustment:

the PowerTax System for the 12 months ending December 31, 2025, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the 12 months ending December 31, 2025. This adjustment also includes the calendar year 2025 tax impacts of adjustments for the Labor Day Fire Restoration Capital Removal and WIJAM Transmission reallocation.

PacifiCorp
Washington 2023 General Rate Case
(cont.) PowerTax ADIT Balance Adjustment - Year 2

PAGE 15.4.1

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Tax: | | | | | | | |
| WIJAM Book Depreciation - 2025 | SCHMAT | PRO | - | SG | 7.979% | - | - |
| WIJAM Book Depreciation - 2025 | SCHMAT | PRO | - | CAGE | 0.000% | - | - |
| WIJAM Book Depreciation - 2025 | SCHMAT | PRO | - | CAGW | 22.163% | - | - |
| WIJAM Tax Depreciation - 2025 | SCHMDT | PRO | 311,011 | SG | 7.979% | 24,815 | |
| WIJAM Tax Depreciation - 2025 | SCHMDT | PRO | (275,857) | CAGE | 0.000% | - | |
| WIJAM Tax Depreciation - 2025 | SCHMDT | PRO | (35,154) | CAGW | 22.163% | (7,791) | |
| WIJAM DIT Expense - 41110 - 2025 | 41110 | PRO | - | SG | 7.979% | - | |
| WIJAM DIT Expense - 41110 - 2025 | 41110 | PRO | - | CAGE | 0.000% | - | |
| WIJAM DIT Expense - 41110 - 2025 | 41110 | PRO | - | CAGW | 22.163% | - | |
| WIJAM DIT Expense - 41010 - 2025 | 41010 | PRO | 76,467 | SG | 7.979% | 6,101 | |
| WIJAM DIT Expense - 41010 - 2025 | 41010 | PRO | (67,824) | CAGE | 0.000% | - | |
| WIJAM DIT Expense - 41010 - 2025 | 41010 | PRO | (8,643) | CAGW | 22.163% | (1,916) | |
| WIJAM ADIT - 2025 | 282 | PRO | 587,467 | SG | 7.979% | 46,873 | |
| WIJAM ADIT - 2025 | 282 | PRO | (479,605) | CAGE | 0.000% | - | |
| WIJAM ADIT - 2025 | 282 | PRO | (107,862) | CAGW | 22.163% | (23,905) | |
| Remove Wildfire Res. - Bk Depr. 2025 | SCHMAT | PRO | - | SG | 7.979% | - | |
| Remove Wildfire Res. - Tax Depr. 2025 | SCHMDT | PRO | (1,664,436) | SG | 7.979% | (132,802) | |
| Remove Wildfire Res. - DIT Exp 2025 | 41110 | PRO | - | SG | 7.979% | - | |
| Remove Wildfire Res. - DIT Exp 2025 | 41010 | PRO | (409,228) | SG | 7.979% | (32,651) | |
| Remove Wildfire Res. - ADIT 2025 | 282 | PRO | 3,488,813 | SG | 7.979% | 278,365 | |

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ending December 31, 2025, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the 12 months ending December 31, 2025. This adjustment also includes the calendar year 2025 tax impacts of adjustments for the Labor Day Fire Restoration Capital Removal and WIJAM Transmission reallocation.

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Balance Adjustment - Year 2

| Book Tax Difference | | December 2024 | Incremental | December 2025 | STATE Allocation | Ref |
|--|----|-----------------|---------------|------------------|------------------|-----|
| Description - ADIT | # | Base Period* | Adjustment | Adjusted Utility | WIJAM | |
| Accumulated Deferred Income Taxes (CA) | ** | (69,443,709) | (2,048,548) | (71,492,257) | CA | |
| Accumulated Deferred Income Taxes (IDU) | ** | (186,669,966) | (12,332,482) | (199,002,448) | ID | |
| Accumulated Deferred Income Taxes (OR) | ** | (788,228,399) | (30,915,005) | (819,143,404) | OR | |
| Accumulated Deferred Income Taxes (OTHER) | ** | (11,137,155) | 3,193,974 | (7,943,181) | OTHER | |
| Accumulated Deferred Income Taxes (UT) | ** | (1,446,232,774) | (55,911,187) | (1,502,143,961) | UT | |
| Accumulated Deferred Income Taxes (WA) | ** | (236,637,662) | (24,510,338) | (261,148,000) | WA | |
| Accumulated Deferred Income Taxes (WY) | ** | (463,351,266) | (28,333,438) | (491,684,704) | WY-ALL | |
| Accumulated Deferred Income Taxes (DITBAL) | ** | 0 | 0 | 0 | DITBAL | |
| Accumulated Deferred Income Taxes (SG) | ** | 0 | 0 | 0 | SG | |
| Rounding | ** | 0 | 0 | 0 | DITBAL | |
| | | (3,201,700,931) | (150,857,024) | (3,352,557,955) | | |

Ref. 15.4

| Book Tax Difference | | December 2024 | December 2025 | Incremental | STATE Allocation | Ref |
|--|-------------------|---------------|------------------|--------------|------------------|------|
| Description - Schedule M Items | # | Base Period* | Adjusted Utility | Adjustment | WIJAM | |
| Schedule M Additions: | | | | | | |
| Book Depreciation | 105.120 & Other | 1,059,882,092 | 1,183,739,240 | 123,857,148 | SCHMDEXP | 15.4 |
| Capitalized Labor & Benefits Costs | 105.100 | 79,053 | (406,799) | (485,852) | SO | 15.4 |
| CIAC | 105.130 | 85,818,361 | 69,610,725 | (16,207,636) | CIAC | 15.4 |
| Avoided Costs | Basis Adj 105.142 | 175,440,859 | 213,260,508 | 37,819,649 | SNP | 15.4 |
| Reimbursements | 105.140 | - | - | - | SNPD | 15.4 |
| Capitalization of Test Energy | 105.146 | - | - | - | SG | 15.4 |
| Total Schedule M Additions | | 1,321,220,365 | 1,466,203,674 | 144,983,309 | | 15.4 |
| Schedule M Deductions: | | | | | | |
| | | December 2024 | December 2025 | Incremental | | |
| Repair Deduction | 105.122 | 159,964,480 | 162,392,591 | 2,428,111 | SG | 15.4 |
| Tax Depreciation | 105.125 | 1,378,571,251 | 1,692,527,648 | 313,956,397 | TAXDEPR | 15.4 |
| Book Capitalized Depreciation | 105.137 | - | - | - | SO | 15.4 |
| AFUDC - Debt | 105.141 - Debt | 105,137,705 | 97,870,423 | (7,267,282) | SNP | 15.4 |
| AFUDC - Equity | 105.141 - Equity | 234,068,225 | 209,295,727 | (24,772,498) | SNP | 15.4 |
| Removal Costs | 105.175 | 44,275,935 | 46,229,534 | 1,953,599 | GPS | 15.4 |
| Tax Gain / (Loss) on Prop. Disposition | 105.152 | 1,871,951 | 2,740,442 | 868,491 | GPS | 15.4 |
| Book Gain/Loss on Prop. Disposition | 105.470 | - | - | - | GPS | 15.4 |
| Total Schedule M Deductions | | 1,923,889,546 | 2,211,056,365 | 287,166,819 | | 15.4 |

| Book Tax Difference | | December 2024 | December 2025 | Incremental | STATE Allocation | Ref |
|---|---------|---------------|------------------|-------------|------------------|------|
| Description - Deferred Income Tax Expense | # | Base Period* | Adjusted Utility | Adjustment | WIJAM | |
| Flow-through: | | | | | | |
| California | 105.115 | (834,637) | (681,333) | 153,304 | CA | |
| Idaho | 105.115 | (2,699,558) | (2,181,802) | 517,756 | ID | |
| Oregon | 105.115 | (12,655,086) | (10,628,094) | 2,026,992 | OR | |
| Washington | 105.115 | (3,651,853) | (2,999,069) | 652,784 | WA | 15.4 |
| Wyoming - P | 105.115 | (5,436,691) | (4,503,855) | 932,836 | WY-ALL | |
| Wyoming - U | 105.115 | (1,430,170) | (1,317,299) | 112,871 | WY-ALL | |
| Utah | 105.115 | (17,677,057) | (13,527,232) | 4,149,825 | UT | |
| U FERC | 105.115 | (209,586) | (205,574) | 4,012 | FERC | |
| Other | 105.115 | - | 0 | - | OTHER | |
| Total | | (44,594,639) | (36,044,259) | 8,550,380 | | |

**PacifiCorp
Washington 2023 General Rate Case
Permanent Schedule M Adjustment - Year 2**

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Tax: | | | | | | | |
| Permanent Schedule M Adjustment | SCHMAP | PRO | - | SO | 7.085% | - | - |
| Permanent Schedule M Adjustment | SCHMAP | PRO | - | JBE | 22.613% | - | - |
| Permanent Schedule M Adjustment | SCHMDP | PRO | 58,030 | CAEE | 0.000% | - | - |
| Permanent Schedule M Adjustment | SCHMDP | PRO | - | SNP | 6.884% | - | - |
| Permanent Schedule M Adjustment | SCHMDP | PRO | - | JBE | 22.613% | - | - |
| Other Federal Tax Credits | 40910 | PRO | - | SO | 7.085% | - | - |
| Other Federal Tax Credits | 40910 | PRO | - | JBE | 22.613% | - | - |

Description of Adjustment:

This pro forma adjustment reflects the known and measurable changes to the permanent schedule m items and other federal tax credits for the 12 months ended December 31, 2025.

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 2

PAGE 15.6

| Adjustment to Tax: | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Def Inc Tax Expense | 41110 | PRO | (517,664) | WA | Situs | (517,664) | 15.6.1 |
| ADIT Balance | 190 | PRO | (119,622) | WA | Situs | (119,622) | 15.6.2 |
| ADIT Balance | 282 | PRO | 3,402,567 | WA | Situs | 3,402,567 | 15.6.2 |
| ADIT Balance | 283 | PRO | <u>(17,547)</u> | WA | Situs | <u>(17,547)</u> | 15.6.3 |
| | | | <u>3,265,398</u> | | | <u>3,265,398</u> | 15.6.1 |

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 WIJAM allocation methodology.

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 2

| Description | 2025 | | 2024 | | INCREMENTAL | | | | |
|---|-----------|---------------------|--------------------|---------------------|-------------------------|---------------------|--------------------|---------|---------|
| | Tax Rates | Def Inc Tax Expense | ADIT State Balance | Def Inc Tax Expense | ADIT State Balance | Def Inc Tax Expense | ADIT State Balance | | |
| Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion | | 2,700,919 | (215,513,510) | (847,733) | (193,128,752) | 3,548,652 | (22,384,758) | | |
| Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion | | | | | | | | | |
| Def State Tax Rate in the Combined Deferred Tax Rate | 3.587% | | | | | | | | |
| Combined Deferred Tax Rate | 24.587% | | | | | | | | |
| Ratio of Deferred State Tax Rate to Combined Deferred Tax rate | | 14.588% | | 14.588% | | 14.588% | | 14.588% | 14.588% |
| Portion of Total Deferred Income Tax Expense related to State | | 394,000 | | | | (123,664) | | | 517,664 |
| Adjustment to remove the State portion of Def Inc Tax Exp & ADIT | | (394,000) | 31,438,246 | 123,664 | 28,172,848 | (517,664) | 3,265,398 | | |
| | | | Ref 15.6.3 | | Ref 7.6.1 Exh. SLC-4 | Ref. 15.6 | Ref. 15.6 | | |

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 2
Twelve Months Ended Balance - December 2025
Washington Allocated

| | |
|-----------------------|---------|
| Deferred - State Rate | 3.587% |
| Total Deferred Rate | 24.587% |

| Description | SAP Account | FERC Account | Dec-25 ADIT Bal | Ratio of State Portion | Balance times Rate | 2025 | | 2024 | | INCREMENTAL |
|---|---------------|--------------|----------------------|------------------------|---------------------|----------------------|--------------------|----------------------|------------------|-------------|
| | | | | | | Def State Adjustment | Allocation Factors | Def State Adjustment | | |
| PMI CWIP Adjustment | 286801 | 190 | 62,554 | 14.5876% | 9,125 | (9,125) | WA | (9,125) | - | |
| Reg Liability - WA Plant Closure Costs | 287045 | 190 | 1,499,982 | 14.5876% | 218,811 | (218,811) | WA | (170,187) | (48,624) | |
| Reg Liability - Bridger Accelerated Depreciation - WA | 287048 | 190 | 2,704,000 | 14.5876% | 394,449 | (394,449) | WA | (314,357) | (80,092) | |
| Accrued Payroll Taxes - PMI | 287067 | 190 | 42,028 | 14.5876% | 6,131 | (6,131) | WA | (6,131) | - | |
| Reg Liability - Protected PP&E EDIT - WA | 287114 | 190 | 15,986,988 | 14.5876% | 2,332,118 | (2,332,118) | WA | (2,425,312) | 93,194 | |
| Accrued Payroll Tax | 287180 | 190 | 318,055 | 14.5876% | 46,397 | (46,397) | WA | (46,397) | - | |
| Contra Receivable from Joint Owners | 287214 | 190 | 4,104 | 14.5876% | 599 | (599) | WA | (599) | - | |
| Chehalis WA EFSEC C02 Mitigation Obligation | 287219 | 190 | 12,799 | 14.5876% | 1,867 | (1,867) | WA | (1,867) | - | |
| Reg Liability - Property Insurance Reserve - WA | 287256 | 190 | (2,011) | 14.5876% | (293) | 293 | WA | 293 | - | |
| PMI EITF04-06 Pre-Stripping Cost | 287302 | 190 | 290,001 | 14.5876% | 42,304 | (42,304) | WA | (42,304) | - | |
| Accrued Bonus | 287323 | 190 | 6,745 | 14.5876% | 984 | (984) | WA | (984) | - | |
| Deferred Compensation Plan Benefits - PPL | 287324 | 190 | 128,560 | 14.5876% | 18,754 | (18,754) | WA | (18,754) | - | |
| Accrued Severance | 287326 | 190 | 56,302 | 14.5876% | 8,213 | (8,213) | WA | (8,213) | - | |
| Pension/Retirement Accrual | 287327 | 190 | 26,747 | 14.5876% | 3,902 | (3,902) | WA | (3,902) | - | |
| Accrued Vacation | 287332 | 190 | 555,385 | 14.5876% | 81,017 | (81,017) | WA | (81,017) | - | |
| MCI FOG Wire Lease | 287337 | 190 | 14,299 | 14.5876% | 2,086 | (2,086) | WA | (2,086) | - | |
| Transmission Service Deposits | 287338 | 190 | 36,506 | 14.5876% | 5,325 | (5,325) | WA | (5,325) | - | |
| Bad Debt Allowances | 287340 | 190 | 655,548 | 14.5876% | 95,629 | (95,629) | WA | (95,629) | - | |
| Injuries and Damage reserve | 287341/287970 | 190 | 13,552 | 14.5876% | 1,977 | (1,977) | WA | (1,977) | - | |
| Unearned Joint Use Pole Contact Revenue | 287370 | 190 | 49,759 | 14.5876% | 7,259 | (7,259) | WA | (7,259) | - | |
| Oregon BETC Carryforward - Self Generated | 287371 | 190 | 58,238 | 14.5876% | 8,496 | (8,496) | WA | (8,496) | - | |
| WA Flow-through - Non-Property - DTL | 287374 | 190 | 165,804 | 14.5876% | 24,187 | (24,187) | WA | (24,187) | - | |
| Accrued Retention Bonus | 287414 | 190 | 316 | 14.5876% | 46 | (46) | WA | (46) | - | |
| Inventory Reserve | 287415 | 190 | 27,155 | 14.5876% | 3,961 | (3,961) | WA | (3,961) | - | |
| PMI-Fuel Cost Adjustment | 287482 | 190 | 310,221 | 14.5876% | 45,254 | (45,254) | WA | (45,254) | - | |
| Bridger Coal Company Extraction Taxes Payable - PMI | 287681 | 190 | 520,501 | 14.5876% | 75,929 | (75,929) | WA | (75,929) | - | |
| Coal Mine Development Expense - PMI | 287706 | 190 | (114,356) | 14.5876% | (16,682) | 16,682 | WA | 16,682 | - | |
| PMI Development Cost Amortization | 287720 | 190 | (38,621) | 14.5876% | (5,634) | 5,634 | WA | 5,634 | - | |
| Vacation Accrual - PMI | 287722 | 190 | 38,195 | 14.5876% | 5,572 | (5,572) | WA | (5,572) | - | |
| Accrued Severance - PMI | 286800 | 190 | 61,149 | 14.5876% | 8,920 | (8,920) | WA | (8,920) | - | |
| Sec. 263A Inventory Change - PMI | 287723 | 190 | 38,265 | 14.5876% | 5,582 | (5,582) | WA | (5,582) | - | |
| Book Depreciation - PMI | 287726 | 190 | (1,306,912) | 14.5876% | (190,647) | 190,647 | WA | 190,647 | - | |
| Bridger Coal Company Underground Mine Cost Depletion | 287735 | 190 | (67,706) | 14.5876% | (9,877) | 9,877 | WA | 9,877 | - | |
| Sick Leave Accrual - PMI | 287937 | 190 | 1,723 | 14.5876% | 251 | (251) | WA | (251) | - | |
| Inventory Reserve - PMI | 287938 | 190 | 5,859 | 14.5876% | 855 | (855) | WA | (855) | - | |
| Incremental Decommissioning - WA | ----- | 190 | 2,594,329 | 14.5876% | 378,450 | (378,450) | WA | (294,350) | (84,100) | |
| Total Account 190 | | | 24,756,063 | | 3,611,317 | (3,611,317) | | (3,491,695) | (119,622) | |
| Accumulated Deferred Income Taxes (WA) | 287605 | 282 | (261,148,000) | 14.5876% | (38,095,226) | 38,095,226 | WA | 34,519,756 | 3,575,470 | |
| PP&E Adjustment - JBG | 287605 | 282 | 16,193,992 | 14.5876% | 2,362,315 | (2,362,315) | WA | (2,297,295) | (65,020) | |
| PP&E Adjustment - CAGW | 287605 | 282 | 585,232 | 14.5876% | 85,371 | (85,371) | WA | (70,840) | (14,531) | |
| PP&E Adjustment - SG | 287605 | 282 | 3,664,969 | 14.5876% | 534,631 | (534,631) | WA | (516,982) | (17,649) | |
| PP&E Adjustment - SO | 287605 | 282 | 766,641 | 14.5876% | 111,835 | (111,835) | WA | (42,495) | (69,340) | |
| Removal of Colstrip #3 | ----- | 282 | 792,540 | 14.5876% | 115,613 | (115,613) | WA | (115,613) | - | |
| PP&E FIN 48 Balances | 286605 | 282 | (26,064) | 14.5876% | (3,802) | 3,802 | WA | 3,802 | - | |
| Regulatory Adj: Effects of Ratemaking - Fixed Assets - PMI - Fed Only | 287607 | 282 | (292,826) | 14.5876% | (42,716) | 42,716 | WA | 49,079 | (6,363) | |
| Basis Intangible Difference | 287704 | 282 | (23,400) | 14.5876% | (3,413) | 3,413 | WA | 3,413 | - | |
| Amortization NOPAs 99-00 RAR | 287766 | 282 | 2,779 | 14.5876% | 405 | (405) | WA | (405) | - | |
| Total Account 282 | | | (239,484,137) | | (34,934,987) | 34,934,987 | | 31,532,420 | 3,402,567 | |
| Reg Asset - WA Equity Advisory Group (CETA) | 286890 | 283 | - | 14.5876% | - | - | WA | 14,814 | (14,814) | |
| Reg Asset - WA - Major Mtc Expense - Colstrip #4 | 286893 | 283 | (63,655) | 14.5876% | (9,286) | 9,286 | WA | 9,286 | - | |
| Prepaid - FSA O&M - East | 286918 | 283 | (37,993) | 14.5876% | (5,542) | 5,542 | WA | 5,542 | - | |
| Prepaid - FSA O&M - West | 286919 | 283 | (13,903) | 14.5876% | (2,028) | 2,028 | WA | 2,028 | - | |

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 2
Twelve Months Ended Balance - December 2025
Washington Allocated

| | |
|-----------------------|---------|
| Deferred - State Rate | 3.587% |
| Total Deferred Rate | 24.587% |

| Description | SAP Account | FERC Account | Dec-25 ADIT Bal | Ratio of State Portion | Balance times Rate | 2025 | | 2024 | | INCREMENTAL |
|------------------------------------|-------------|--------------|----------------------|------------------------|--------------------|----------------------|--------------------|----------------------|-----------------|--------------------|
| | | | | | | Def State Adjustment | Allocation Factors | Def State Adjustment | | |
| Hermiston Swap | 287661 | 283 | (136,437) | 14.5876% | (19,903) | 19,903 | WA | 19,903 | - | |
| Other Prepaid | 287669 | 283 | (45,224) | 14.5876% | (6,597) | 6,597 | WA | 6,597 | - | |
| Post Merger Loss - Reacquired Debt | 287675 | 283 | (47,834) | 14.5876% | (6,978) | 6,978 | WA | 6,978 | - | |
| Property Taxes - Lien Date | 287708 | 283 | (372,213) | 14.5876% | (54,297) | 54,297 | WA | 54,297 | - | |
| Prepaid Aircraft Maintenance Costs | 287907 | 283 | (2,607) | 14.5876% | (380) | 380 | WA | 380 | - | |
| Klamath Asset Transfer Reg Asset | ----- | 283 | (65,570) | 14.5876% | (9,565) | 9,565 | WA | 12,298 | (2,733) | |
| Total Account 283 | | | <u>(785,436)</u> | | <u>(114,576)</u> | <u>114,576</u> | | <u>132,123</u> | <u>(17,547)</u> | |
| | | | <u>(215,513,510)</u> | | | | | | | |
| | | | | | | | | 31,438,246 | 28,172,848 | 3,265,398 |
| | | | | | | | | Ref to 15.6.1 | Ref to 7.6.1 | Ref to 15.6 |

Tab 16 - Other Adjustments (Year 2)

| | 16.1 | 16.2 | |
|-------------------------------------|-----------------------------|---|--|
| | Total Pro Forma Adjustments | Regulatory Assets & Liabilities Amortization - Year 2 | Klamath Hydroelectric Assets Amortization - Year 2 |
| Operating Revenues: | | | |
| General Business Revenues | - | - | - |
| Interdepartmental | - | - | - |
| Special Sales | - | - | - |
| Other Operating Revenues | - | - | - |
| Total Operating Revenues | - | - | - |
| Operating Expenses: | | | |
| Steam Production | - | - | - |
| Nuclear Production | - | - | - |
| Hydro Production | - | - | - |
| Other Power Supply | - | - | - |
| Transmission | - | - | - |
| Distribution | - | - | - |
| Customer Accounting | - | - | - |
| Customer Service & Info Sales | - | - | - |
| Administrative & General | - | - | - |
| Total O&M Expenses | - | - | - |
| Depreciation | - | - | - |
| Amortization | (7,011,258) | (7,011,258) | - |
| Taxes Other Than Income | - | - | - |
| Income Taxes - Federal | 1,298,885 | 1,298,885 | - |
| Income Taxes - State | - | - | - |
| Income Taxes - Def Net | 203,108 | 203,108 | - |
| Investment Tax Credit Adj. | - | - | - |
| Misc Revenue & Expense | - | - | - |
| Total Operating Expenses: | (5,509,265) | (5,509,265) | - |
| Operating Rev For Return: | 5,509,265 | 5,509,265 | - |
| Rate Base: | | | |
| Electric Plant In Service | - | - | - |
| Plant Held for Future Use | - | - | - |
| Misc Deferred Debits | (489,243) | (413,046) | (76,197) |
| Elec Plant Acq Adj | - | - | - |
| Nuclear Fuel | - | - | - |
| Prepayments | - | - | - |
| Fuel Stock | - | - | - |
| Material & Supplies | - | - | - |
| Working Capital | - | - | - |
| Weatherization | - | - | - |
| Misc Rate Base | - | - | - |
| Total Electric Plant: | (489,243) | (413,046) | (76,197) |
| Rate Base Deductions: | | | |
| Accum Prov For Deprec | - | - | - |
| Accum Prov For Amort | - | - | - |
| Accum Def Income Tax | 120,288 | 101,554 | 18,734 |
| Unamortized ITC | - | - | - |
| Customer Adv For Const | - | - | - |
| Customer Service Deposits | - | - | - |
| Misc Rate Base Deductions | - | - | - |
| Total Rate Base Deductions | 120,288 | 101,554 | 18,734 |
| Total Rate Base: | (368,955) | (311,492) | (57,463) |
| Estimated Return on Equity Impact | 0.971% | 0.970% | -0.010% |
| Estimated Price Change | (7,365,201) | (7,359,393) | (5,809) |
| TAX CALCULATION: | | | |
| Operating Revenue | 7,011,258 | 7,011,258 | - |
| Other Deductions | - | - | - |
| Interest (AFUDC) | - | - | - |
| Interest | - | - | - |
| Schedule "M" Additions | - | - | - |
| Schedule "M" Deductions | 826,093 | 826,093 | - |
| Income Before Tax | 6,185,165 | 6,185,165 | - |
| State Income Taxes | - | - | - |
| Taxable Income | 6,185,165 | 6,185,165 | - |
| Federal Income Taxes Before Credits | 1,298,885 | 1,298,885 | - |
| Energy & Other Tax Credits | - | - | - |
| Federal Income Taxes | 1,298,885 | 1,298,885 | - |

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets & Liabilities Amortization - Year 2

PAGE 16.1

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Washington CETA Amort. | 182M | PRO | (413,046) | WA | Situs | (413,046) | 16.1.1 |
| Adjustment to Expense: | | | | | | | |
| Washington CETA Amort. | 407 | PRO | (826,093) | WA | Situs | (826,093) | 16.1.1 |
| COVID 19 Deferral Amort. | 407 | PRO | (5,273,956) | WA | Situs | (5,273,956) | 16.1.2 |
| Electric Vehicle Supply Equipment (EVSE) | 407 | PRO | (911,209) | WA | Situs | (911,209) | 16.1.3 |
| Adjustment to Tax: | | | | | | | |
| Washington CETA - SCHMDT | SCHMDT | PRO | 826,093 | WA | Situs | 826,093 | |
| Washington CETA - 41010 | 41010 | PRO | 203,108 | WA | Situs | 203,108 | |
| Washington CETA - ADIT | 283 | PRO | 101,554 | WA | Situs | 101,554 | |

Description of Adjustment:

This adjustment removes the annual amortization amounts proposed in Adjustment 8.2. The company is requesting a one year amortization period of all deferred costs for all COVID 19 costs, Electric Vehicle Supply Equipment Pilot Program costs, and WA Equity Advisory Bord CETA costs.

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets & Liabilities Amortization - Year 2
Clean Energy Transformation Act (CETA) Deferred Costs

PAGE 16.1.1

| | <u>Amortization</u> | <u>Rate Base</u> | |
|-------------------------------|---------------------|------------------|-----------|
| Pro Forma 2024 Amount (below) | 826,093 | 413,046 | Ref 8.2.3 |
| Pro Forma 2025 Amount (below) | - | - | below |
| Adjustment: | <u>(826,093)</u> | <u>(413,046)</u> | |
| | Ref 16.1 | Ref 16.1 | |

| | <u>Beginning Bal.</u> | <u>Accrual</u> | <u>Amortization</u> | <u>Ending Bal.</u> | <u>AMA Bal.</u> |
|-------------------------------|-----------------------|----------------|---------------------|--------------------|-----------------|
| Opening Balance | | | | 826,093 | |
| 2024 January | 826,093 | - | (68,841) | 757,252 | |
| February | 757,252 | - | (68,841) | 688,411 | |
| March | 688,411 | - | (68,841) | 619,570 | |
| April | 619,570 | - | (68,841) | 550,729 | |
| May | 550,729 | - | (68,841) | 481,887 | |
| June | 481,887 | - | (68,841) | 413,046 | |
| July | 413,046 | - | (68,841) | 344,205 | |
| August | 344,205 | - | (68,841) | 275,364 | |
| September | 275,364 | - | (68,841) | 206,523 | |
| October | 206,523 | - | (68,841) | 137,682 | |
| November | 137,682 | - | (68,841) | 68,841 | |
| December | 68,841 | - | (68,841) | - | 413,046 |
| 2025 January | - | - | - | - | |
| February | - | - | - | - | |
| March | - | - | - | - | |
| April | - | - | - | - | |
| May | - | - | - | - | |
| June | - | - | - | - | |
| July | - | - | - | - | |
| August | - | - | - | - | |
| September | - | - | - | - | |
| October | - | - | - | - | |
| November | - | - | - | - | |
| December | - | - | - | - | - |
| 2025 Pro Forma Amort = | | | - | | |

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets & Liabilities Amortization - Year 2
COVID-19 Deferred Costs

| | | |
|-------------------------------|----------------------------|-----------|
| | <u>Amortization</u> | |
| Pro Forma 2024 Amount | 5,273,956 | Ref 8.2.4 |
| Pro Forma 2025 Amount (below) | - | |
| Adjustment: | <u>(5,273,956)</u> | |
| | Ref 16.1 | |

| | <u>Opening Bal.</u> | <u>Accrual</u> | <u>Amortization</u> | <u>Ending Bal.</u> | |
|-------------------------------|----------------------------|-----------------------|----------------------------|---------------------------|-----------|
| Opening Balance | | | | 5,273,956 | Ref 8.2.4 |
| 2024 January | 5,273,956 | - | (439,496) | 4,834,460 | |
| February | 4,834,460 | - | (439,496) | 4,394,963 | |
| March | 4,394,963 | - | (439,496) | 3,955,467 | |
| April | 3,955,467 | - | (439,496) | 3,515,971 | |
| May | 3,515,971 | - | (439,496) | 3,076,474 | |
| June | 3,076,474 | - | (439,496) | 2,636,978 | |
| July | 2,636,978 | - | (439,496) | 2,197,482 | |
| August | 2,197,482 | - | (439,496) | 1,757,985 | |
| September | 1,757,985 | - | (439,496) | 1,318,489 | |
| October | 1,318,489 | - | (439,496) | 878,993 | |
| November | 878,993 | - | (439,496) | 439,496 | |
| December | 439,496 | - | (439,496) | - | |
| 2025 January | - | - | - | - | |
| February | - | - | - | - | |
| March | - | - | - | - | |
| April | - | - | - | - | |
| May | - | - | - | - | |
| June | - | - | - | - | |
| July | - | - | - | - | |
| August | - | - | - | - | |
| September | - | - | - | - | |
| October | - | - | - | - | |
| November | - | - | - | - | |
| December | - | - | - | - | |
| 2025 Pro Forma Amort = | | | - | | |

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets & Liabilities Amortization - Year 2
Washington Electric Vehicle Supply Equipment

| | | |
|-------------------------------|----------------------------|-----------|
| | <u>Amortization</u> | |
| Pro Forma 2024 Amount (below) | 911,209 | Ref 8.2.6 |
| Pro Forma 2025 Amount (below) | - | |
| Adjustment: | <u>(911,209)</u> | |
| | <u>Ref 16.1</u> | |

| | <u>Opening Bal.</u> | <u>Accrual</u> | <u>Amortization</u> | <u>Interest¹</u> | <u>Ending Bal.</u> |
|-------------------------------|----------------------------|-----------------------|----------------------------|------------------------------------|---------------------------|
| Opening Balance | | | | | 878,498 |
| 2024 January | 878,498 | - | (75,934) | 4,819 | 807,383 |
| February | 807,383 | - | (75,934) | 4,445 | 735,894 |
| March | 735,894 | - | (75,934) | 4,069 | 664,029 |
| April | 664,029 | - | (75,934) | 3,691 | 591,787 |
| May | 591,787 | - | (75,934) | 3,311 | 519,164 |
| June | 519,164 | - | (75,934) | 2,930 | 446,160 |
| July | 446,160 | - | (75,934) | 2,546 | 372,771 |
| August | 372,771 | - | (75,934) | 2,160 | 298,997 |
| September | 298,997 | - | (75,934) | 1,772 | 224,835 |
| October | 224,835 | - | (75,934) | 1,382 | 150,282 |
| November | 150,282 | - | (75,934) | 990 | 75,338 |
| December | 75,338 | - | (75,934) | 596 | - |
| 2025 January | - | - | - | - | - |
| February | - | - | - | - | - |
| March | - | - | - | - | - |
| April | - | - | - | - | - |
| May | - | - | - | - | - |
| June | - | - | - | - | - |
| July | - | - | - | - | - |
| August | - | - | - | - | - |
| September | - | - | - | - | - |
| October | - | - | - | - | - |
| November | - | - | - | - | - |
| December | - | - | - | - | - |
| 2025 Pro Forma Amort = | | | - | | |

¹ Interest rates based upon quarterly electric interest rate published by FERC

PacifiCorp
Washington 2023 General Rate Case
Klamath Hydroelectric Assets Amortization - Year 2

PAGE 16.2

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Adj Regulatory Asset Balance | 182M | PRO | (954,993) | SG | 7.979% | (76,197) | 16.2.1 |
| Tax Adjustment: | | | | | | | |
| Adjustment to ADIT | 283 | PRO | 234,800 | SG | 7.979% | 18,734 | 16.2.1 |

Description of Adjustment:

This adjustment walks forward through December 2025 the balance of the regulatory asset for the transferred Klamath assets.

PacifiCorp
Washington 2023 General Rate Case
Klamath Hydroelectric Assets Amortization - Year 2
Regulatory Asset Balance and Amortization

Klamath Asset Recovery

| | | | |
|----------------------------------|-----------|------------------|-------------------------|
| Ending 2023 Net Plant Balance | \$ | 4,774,963 | Ref. 8.10.2, Exh. SLC-4 |
| Total Amount for Recovery | \$ | 4,774,963 | |

| <u>Date</u> | <u>Beg Bal</u> | <u>Amortization</u> | <u>End Bal</u> | <u>AMA</u> |
|------------------------------|----------------|---------------------|----------------|---------------------|
| Jan-24 | \$ 4,774,963 | \$ 79,583 | \$ 4,695,380 | |
| Feb-24 | \$ 4,695,380 | \$ 79,583 | \$ 4,615,797 | |
| Mar-24 | \$ 4,615,797 | \$ 79,583 | \$ 4,536,215 | |
| Apr-24 | \$ 4,536,215 | \$ 79,583 | \$ 4,456,632 | |
| May-24 | \$ 4,456,632 | \$ 79,583 | \$ 4,377,049 | |
| Jun-24 | \$ 4,377,049 | \$ 79,583 | \$ 4,297,466 | |
| Jul-24 | \$ 4,297,466 | \$ 79,583 | \$ 4,217,884 | |
| Aug-24 | \$ 4,217,884 | \$ 79,583 | \$ 4,138,301 | |
| Sep-24 | \$ 4,138,301 | \$ 79,583 | \$ 4,058,718 | |
| Oct-24 | \$ 4,058,718 | \$ 79,583 | \$ 3,979,136 | |
| Nov-24 | \$ 3,979,136 | \$ 79,583 | \$ 3,899,553 | |
| Dec-24 | \$ 3,899,553 | \$ 79,583 | \$ 3,819,970 | |
| Annual Total | | \$ 954,993 | | \$ 4,297,466 |
| | | Ref 8.10.1 | | Ref 8.10.1 |
| | | Exh. SLC-4 | | Exh. SLC-4 |
| Jan-25 | \$ 3,819,970 | \$ 79,583 | \$ 3,740,387 | |
| Feb-25 | \$ 3,740,387 | \$ 79,583 | \$ 3,660,805 | |
| Mar-25 | \$ 3,660,805 | \$ 79,583 | \$ 3,581,222 | |
| Apr-25 | \$ 3,581,222 | \$ 79,583 | \$ 3,501,639 | |
| May-25 | \$ 3,501,639 | \$ 79,583 | \$ 3,422,057 | |
| Jun-25 | \$ 3,422,057 | \$ 79,583 | \$ 3,342,474 | |
| Jul-25 | \$ 3,342,474 | \$ 79,583 | \$ 3,262,891 | |
| Aug-25 | \$ 3,262,891 | \$ 79,583 | \$ 3,183,308 | |
| Sep-25 | \$ 3,183,308 | \$ 79,583 | \$ 3,103,726 | |
| Oct-25 | \$ 3,103,726 | \$ 79,583 | \$ 3,024,143 | |
| Nov-25 | \$ 3,024,143 | \$ 79,583 | \$ 2,944,560 | |
| Dec-25 | \$ 2,944,560 | \$ 79,583 | \$ 2,864,978 | |
| Annual Total | | \$ 954,993 | | \$ 3,342,474 |
| Adjustment to CY 2025 | \$ | - | | \$ (954,993) |
| | | | | Ref. 16.2 |