

**Table 1**  
**Summary of PCAM Account Balance**

| <b><u>Calendar Year 2017 PCAM Deferral</u></b> |           |                     |
|--|-----------|---------------------|
| Actual PCAM Costs (\$/MWh)                     |           | \$ 27.20            |
| Base PCAM Costs (\$/MWh)                       |           | \$ 31.76            |
| \$/MWh PCAM Cost Differential                  | <b>\$</b> | <b>(4.56)</b>       |
| Washington Sales (MWh)                         |           | 4,221,298           |
| Total PCAM Differential*                       | \$        | (19,249,685)        |
| Total Deferrable ABOVE Deadband                | \$        | -                   |
| Total Deferrable BELOW Deadband                |           | (15,249,685)        |
| Washington Deferral after Sharing              | \$        | (12,824,717)        |
| Interest Accrued through December 31, 2017     | \$        | (366,560)           |
| <b>Requested PCAM Recovery</b>                 | <b>\$</b> | <b>(13,191,277)</b> |

\* *Calculated monthly*

**Table 2**  
**Deferred Balancing Account**

|   | <b>Washington<br/>Customers</b>      |
|---|--------------------------------------|
| <b>Balancing Account Activity</b>         |                                      |
| Beginning Deferral Balance (Note 1)       | \$ (4,708,218)                       |
| 2017 PCAM Deferral                        | (12,824,717)                         |
| Interest                                  | (366,560)                            |
| <b>Activity Through December 31, 2017</b> | <b>\$ (17,899,494)</b>               |
| <br>                                      |                                      |
| <b>December 31, 2017 Balance</b>          | <b><u><u>\$ (17,899,494)</u></u></b> |

Note 1: The January 1, 2017 beginning balance is pending commission approval in Docket UE-170717

**Table 3**  
**Net Power Cost Reconciliation (\$millions)**

|                                  | <b>TOTAL</b>   |
|----------------------------------|----------------|
| <b>Base NPC</b>                  | <b>\$ 551</b>  |
| Increase/(Decrease) to NPC:      |                |
| Wholesale Sales Revenue          | 56             |
| Purchased Power Expense          | (85)           |
| Coal Fuel Expense                | (6)            |
| Natural Gas Expense              | (18)           |
| Wheeling and Other Expense       | 3              |
| <b>Total Increase/(Decrease)</b> | <b>\$ (51)</b> |
| <b>Adjusted Actual NPC</b>       | <b>\$ 500</b>  |

**PacifiCorp**  
**Net Power Cost Comparison**  
**Adjusted Actual NPC | 2015 GRC**  
**WA PCAM Deferral Period (January - December 2017)**

|                                   | \$                 |                    |                     |
|-----------------------------------|--------------------|--------------------|---------------------|
|                                   | <u>Actual NPC</u>  | <u>Base NPC</u>    | <u>Δ</u>            |
| Special Sales For Resale          | 38,534,913         | 94,170,486         | (55,635,573)        |
| Purchased Power & Net Interchange | 105,790,483        | 191,236,076        | (85,445,593)        |
| Coal                              | 245,262,406        | 251,312,536        | (6,050,130)         |
| Gas                               | 74,505,547         | 92,371,608         | (17,866,061)        |
| Other                             | 112,713,857        | 109,951,931        | 2,761,926           |
| <b>NPC (Net System Load)</b>      | <b>499,737,380</b> | <b>550,701,665</b> | <b>(50,964,285)</b> |

| <b>GWh</b>   |                   |                 |           |             |                   |
|--------------|-------------------|-----------------|-----------|-------------|-------------------|
| <b>%</b>     | <b>Actual NPC</b> | <b>Base NPC</b> | <b>Δ</b>  | <b>%</b>    | <b>Actual NPC</b> |
| -59.1%       | 1,757             | 2,813           | (1,055)   | -37.5%      | 21.93             |
| -44.7%       | 4,753             | 5,001           | (248)     | -5.0%       | 22.26             |
| -2.4%        | 9,276             | 10,679          | (1,403)   | -13.1%      | 26.44             |
| -19.3%       | 2,820             | 2,366           | 454       | 19.2%       | 26.42             |
| 2.5%         | 4,998             | 4,786           | 212       | 4.4%        |                   |
| <b>-9.3%</b> | <b>20,091</b>     | <b>20,020</b>   | <b>71</b> | <b>0.4%</b> | <b>24.87</b>      |

**\$/MWH**

| <b>Base NPC</b> | <b>Δ</b>      | <b>%</b>     |
|-----------------|---------------|--------------|
| 33.48           | (12)          | -34.5%       |
| 38.24           | (16)          | -41.8%       |
| 23.53           | 3             | 12.3%        |
| 39.03           | (13)          | -32.3%       |
| <b>27.51</b>    | <b>(2.63)</b> | <b>-9.6%</b> |