

Confidential per WAC 480-07-160
Exh. SLC-6C
Docket UE-230172
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-230172

PACIFICORP

REDACTED EXHIBIT OF SHERONA L. CHEUNG

**Confidential Exhibit Supporting Washington Results of Operations for
Rate Year 1 and Rate Year 2**

March 2023 (REFILED April 19, 2023)

**PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Annualizing)**

	<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	RES	615,201	CAGE	0.000%	-	
Steam Operations	500	RES	8	CAGW	22.163%	2	
Steam Operations	500	RES	88,261	JBG	22.163%	19,561	
Steam Operations	500	RES	29,565	SG	7.979%	2,359	
Fuel Related-Non NPC	501	RES	1,107	SE	7.616%	84	
Steam Maintenance	512	RES	372,302	CAGE	0.000%	-	
Steam Maintenance	512	RES	189,317	JBG	22.163%	41,958	
Steam Maintenance	512	RES	2,526	SG	7.979%	202	
Hydro Operations	535	RES	153,253	SG-P	7.979%	12,228	
Hydro Operations	535	RES	102,810	SG-U	7.979%	8,203	
Hydro Maintenance	545	RES	26,469	SG-P	7.979%	2,112	
Hydro Maintenance	545	RES	5,181	SG-U	7.979%	413	
Other Operations	548	RES	68,269	CAGE	0.000%	-	
Other Operations	548	RES	25,747	CAGW	22.163%	5,706	
Other Operations	548	RES	36,920	SG	7.979%	2,946	
Other Operations	549	RES	290	WA	Situs	-	
Other Maintenance	553	RES	24,980	CAGE	0.000%	-	
Other Maintenance	553	RES	8,711	CAGW	22.163%	1,931	
Other Maintenance	553	RES	4,448	SG	7.979%	355	
Other Power Supply Expense	557	RES	3,024	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	342,442	SG	7.979%	27,323	
Other Power Supply Expense	557	RES	828	WA	Situs	-	
Transmission Operations	560	RES	278,681	SG	7.979%	22,235	
Transmission Maintenance	571	RES	186,142	SG	7.979%	14,852	
Distribution Operations	580	RES	328,554	WA	Situs	22,429	
Distribution Operations	580	RES	476,563	SNPD	6.264%	29,852	
Distribution Maintenance	593	RES	993,116	WA	Situs	83,156	
Distribution Maintenance	593	RES	221,577	SNPD	6.264%	13,880	
Customer Accounts	903	RES	304,378	CN	6.743%	20,524	
Customer Accounts	903	RES	144,991	WA	Situs	11,144	
Customer Services	908	RES	42,005	CN	6.743%	2,832	
Customer Services	908	RES	75,371	WA	Situs	1,936	
Administrative & General	920	RES	8,186	WA	Situs	(94)	
Administrative & General	920	RES	367,208	SO	7.085%	26,015	
Administrative & General	935	RES	201	WA	Situs	6	
Administrative & General	935	RES	27,075	SO	7.085%	1,918	
			<u>5,555,706</u>			<u>376,068</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2022 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

**PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 1**

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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 Expense:							
Steam Operations	500	PRO	2,956,138	CAGE	0.000%	-	
Steam Operations	500	PRO	41	CAGW	22.163%	9	
Steam Operations	500	PRO	424,109	JBG	22.163%	93,995	
Steam Operations	500	PRO	142,063	SG	7.979%	11,335	
Fuel Related-Non NPC	501	PRO	5,318	SE	7.616%	405	
Steam Maintenance	512	PRO	1,788,968	CAGE	0.000%	-	
Steam Maintenance	512	PRO	909,696	JBG	22.163%	201,616	
Steam Maintenance	512	PRO	12,136	SG	7.979%	968	
Hydro Operations	535	PRO	736,404	SG-P	7.979%	58,756	
Hydro Operations	535	PRO	494,017	SG-U	7.979%	39,417	
Hydro Maintenance	545	PRO	127,188	SG-P	7.979%	10,148	
Hydro Maintenance	545	PRO	24,895	SG-U	7.979%	1,986	
Other Operations	548	PRO	328,043	CAGE	0.000%	-	
Other Operations	548	PRO	123,716	CAGW	22.163%	27,419	
Other Operations	548	PRO	177,407	SG	7.979%	14,155	
Other Operations	549	PRO	1,393	WA	Situs	-	
Other Maintenance	553	PRO	120,033	CAGE	0.000%	-	
Other Maintenance	553	PRO	41,856	CAGW	22.163%	9,276	
Other Maintenance	553	PRO	21,371	SG	7.979%	1,705	
Other Power Supply Expense	557	PRO	14,533	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	1,645,486	SG	7.979%	131,290	
Other Power Supply Expense	557	PRO	3,981	WA	Situs	-	
Transmission Operations	560	PRO	1,339,107	SG	7.979%	106,844	
Transmission Maintenance	571	PRO	894,440	SG	7.979%	71,365	
Distribution Operations	580	PRO	1,578,755	WA	Situs	107,775	
Distribution Operations	580	PRO	2,289,958	SNPD	6.264%	143,444	
Distribution Maintenance	593	PRO	4,772,078	WA	Situs	399,577	
Distribution Maintenance	593	PRO	1,064,710	SNPD	6.264%	66,694	
Customer Accounts	903	PRO	1,462,585	CN	6.743%	98,622	
Customer Accounts	903	PRO	696,704	WA	Situs	53,550	
Customer Services	908	PRO	201,841	CN	6.743%	13,610	
Customer Services	908	PRO	362,170	WA	Situs	9,303	
Administrative & General	920	PRO	39,335	WA	Situs	(452)	
Administrative & General	920	PRO	1,764,493	SO	7.085%	125,007	
Administrative & General	935	PRO	966	WA	Situs	29	
Administrative & General	935	PRO	130,100	SO	7.085%	9,217	
			<u>26,696,034</u>			<u>1,807,066</u>	4.3.2

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during calendar year 2024 for labor charged to operation & maintenance accounts. See page 4.3.1 or more information on how this adjustment was calculated.

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General Wage Increase Adjustment

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The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual 12 months ended June 2022 total labor related expenses are identified on page 4.3.2.
2. Actual 12 months ended June 2022 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4.
3. The restated 12 months ended June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
4. 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.
5. Payroll taxes have been updated as result of the labor calculations in parts 3 and 4 above. These payroll tax calculations can be found on page 4.3.7.

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General Wage Increase Adjustment**

Description	Actual 12 Months Ended June 2022	Restatement 12 Months Ended June 2022	Adjustment	Pro Forma 12 Months Ending December 2024	Adjustment	Ref
Regular Ordinary Time	430,865,222	437,510,936	6,645,714	465,794,594	28,283,658	
Overtime	76,879,725	78,065,527	1,185,802	83,112,209	5,046,682	
Premium Pay	13,956,954	14,172,228	215,274	15,088,417	916,188	
Subtotal for Escalation	521,701,902	529,748,691	8,046,789	563,995,219	34,246,528	4.3.3&4
Annual Incentive Plan	32,713,508	32,713,508	-	35,365,526	2,652,018	
Payroll Tax Expense	38,800,779	39,367,507	566,728	42,009,991	2,642,484	4.3.7
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
Total Payroll Taxes	41,954,125	42,520,853	566,728	45,163,337	2,642,484	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	5,707,720	-	9,202,624	3,494,904	4.3.6
Pension Administration	836,131	836,131	-	836,131	-	4.3.6
Post Retirement Benefits	856,324	856,324	-	(35,544)	(891,868)	4.3.6
Post Employment Benefits	5,454,165	5,454,165	-	4,699,391	(754,774)	4.3.6
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	53,551,161	-	55,399,422	1,848,261	
Total Labor	733,714,977	742,328,495	8,613,517	783,717,786	41,389,291	4.3.8
Non-Utility and Capitalized Labor	260,469,861	263,527,672	3,057,811	278,220,929	14,693,257	4.3.8
Total Utility Labor	473,245,117	478,800,823	5,555,706	505,496,857	26,696,034	4.3.8
			Ref 4.2		Ref 4.3	

**PacifiCorp
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General Wage Increase Adjustment**

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Composite Labor Increases

Regular Time/Overtime/Premium Pay June 2022 - Actual	521,701,902	Ref 4.3.2
Regular Time/Overtime/Premium Pay June 2022 - Annualized	529,748,691	Ref 4.3.2
% Increase - Annualized	1.54%	
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	563,995,219	Ref 4.3.2
% Increase - Pro Forma	6.46%	
% Increase - Total	8.11%	

PacifiCorp
Washington 2023 General Rate Case
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Labor (12 Months Ended June 2022)

Account Desc.	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Regular Ordinary Time	36,489	35,503	36,480	34,161	35,161	37,617	34,379	33,130	39,331	34,768	35,899	37,648	430,865
Overtime	6,883	6,456	5,844	5,460	5,400	7,217	6,418	4,528	7,116	7,520	6,529	7,498	76,880
Premium Pay	1,340	1,262	1,042	1,111	1,209	1,282	829	861	1,217	1,306	1,181	1,317	13,957
Grand Total	44,722	43,222	43,366	40,733	42,070	46,116	41,625	38,519	47,664	43,595	43,609	46,463	521,702

Ref 4.3.2
Ref 4.3.2
Ref 4.3.2
Ref 4.3.2

Labor (12 Months Ended June 2022)

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	16,719	15,072	16,186	15,074	15,222	17,079	15,131	14,099	18,469	15,789	16,017	17,110	191,968
3	IBEW 125	3,689	3,563	3,548	3,296	3,414	3,617	3,098	3,098	3,963	4,138	3,682	3,827	43,452
4	IBEW 659	4,321	4,160	4,056	3,770	3,867	4,247	4,573	3,432	4,173	3,695	3,890	4,181	48,362
5	UWUA 197	1,170	1,166	2,23	1,84	1,82	2,71	2,71	152	223	166	171	209	2,353
8	UWUA 127	4,289	4,019	4,003	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,093
9	IBEW 57 WY	60	75	66	69	63	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,105	10,527	9,741	9,421	9,862	10,442	8,970	9,150	10,718	9,828	10,020	11,021	119,806
12	IBEW 57 PS	3,324	3,586	3,435	3,056	3,463	3,850	3,274	3,210	3,990	3,646	3,491	3,542	41,878
13	POCC Non-Exempt	465	492	489	453	451	462	419	412	427	415	449	449	5,381
15	IBEW 57 CT	331	373	399	384	344	365	344	315	357	377	364	364	4,320
16	IBEW 77	132	125	136	122	151	114	118	111	110	114	178	179	1,615
18	Non-Exempt	1,106	1,034	1,034	1,008	1,023	1,166	1,052	963	973	1,032	1,038	1,156	12,636
Grand Total	44,722	43,222	43,366	40,733	42,070	46,116	41,625	38,519	47,664	43,595	43,609	46,463	521,702	

Annualization Increase

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt							3.52%						(1)
3	IBEW 125								3.50%			2.00%		(1)
4	IBEW 659													(1)
5	UWUA 197													(1)
8	UWUA 127				2.00%									(1)
9	IBEW 57 WY	2.50%												(1)
11	IBEW 57 PD								2.50%					(1)
12	IBEW 57 PS								2.50%					(1)
13	POCC Non-Exempt							3.07%						(1)
15	IBEW 57 CT								2.50%					(1)
16	IBEW 77								2.25%					(1)
18	Non-Exempt							3.44%						(1)

Annualized Labor June 2022

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	17,308	15,602	16,756	15,605	15,758	17,680	15,131	14,099	18,469	15,789	16,017	17,110	195,324
3	IBEW 125	3,818	3,687	3,672	3,412	3,533	3,745	3,744	3,098	3,963	4,138	3,682	3,827	44,318
4	IBEW 659	4,407	4,243	4,137	3,845	3,944	4,332	4,664	3,500	4,256	3,769	3,890	4,181	49,168
5	UWUA 197	1,174	1,191	2,228	1,89	1,87	2,78	2,78	156	229	171	175	209	2,407
8	UWUA 127	4,365	4,099	4,038	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,339
9	IBEW 57 WY	60	75	66	69	63	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,358	10,790	9,985	9,657	10,108	10,703	9,195	9,150	10,718	9,828	10,020	11,021	121,521
12	IBEW 57 PS	3,407	3,686	3,521	3,132	3,550	3,946	3,355	3,210	3,990	3,646	3,491	3,542	42,478
13	POCC Non-Exempt	479	508	504	466	464	477	419	412	427	415	449	449	5,468
15	IBEW 57 CT	339	383	409	393	353	374	353	315	357	377	367	364	4,384
16	IBEW 77	135	128	139	125	155	111	114	111	110	114	178	179	1,636
18	Non-Exempt	1,144	1,070	1,132	1,043	1,058	1,206	1,052	963	973	1,032	1,038	1,156	12,857
Grand Total	46,015	44,461	44,621	41,831	43,201	47,358	47,753	43,673	43,609	46,463	46,463	46,463	529,749	

Ref 4.3.2

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

PacifiCorp
Washington 2023 General Rate Case
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

REDACTED

Pro Forma Increase to December 2024

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	3.50%	3.50%											(1)
		12/26/2023												(2)
		12/26/2023												(2)
3	IBEW 125		4.50%											(2)
		1/26/2023												(2)
		1/26/2024	2.50%											(1)
4	IBEW 659					2.00%								(2)
		6/26/2022												(2)
		4/26/2023												(2)
5	UWUA 197						4.50%							(1)
		5/26/2023												(2)
		5/26/2024	2.50%											(2)
8	UWUA 127							2.25%						(1)
		9/26/2022												(2)
		9/26/2023						2.25%						(2)
		9/26/2024						2.50%						(2)
9	IBEW 57 WY							2.50%						(1)
		6/26/2022												(3) REDACTED
														(3) REDACTED
														(2)
11	IBEW 57 PD													(2)
		12/26/2022	4.00%											(2)
		12/26/2023	4.50%											(2)
12	IBEW 57 PS													(2)
		12/26/2022	4.00%											(2)
		12/26/2023	4.50%											(2)
13	PCCC Non-Exempt													(1)
		12/26/2022	3.50%											(2)
		12/26/2023	3.50%											(2)
15	IBEW 57 CT													(1)
		12/26/2022	4.00%											(2)
		12/26/2023	4.50%											(2)
16	IBEW 77													(1)
		1/26/2023	2.00%											(3) REDACTED
														(1)
18	Non-Exempt													(1)
		12/26/2022	3.50%											(2)
		12/26/2023	3.50%											(2)

Pro Forma Labor December 2024

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	18,519	16,694	17,929	16,697	16,861	18,917	16,190	15,086	19,762	16,895	17,138	18,308	208,997
3	IBEW 125	3,818	3,945	3,929	3,651	3,781	4,007	4,006	3,314	4,240	4,428	3,940	4,095	47,153
4	IBEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	174	191	228	189	187	236	298	166	245	183	167	223	2,507
8	UWUA 127	4,385	4,099	4,063	3,896	4,038	4,468	3,788	3,517	4,162	4,624	4,521	4,639	50,241
9	IBEW 57 WY													
11	IBEW 57 PD	11,238	11,707	10,834	10,477	10,967	11,613	9,976	9,928	11,629	10,664	10,872	11,958	131,862
12	IBEW 57 PS	3,696	4,000	3,820	3,399	3,652	4,282	3,641	3,483	4,330	3,956	3,788	3,843	46,088
13	PCCC Non-Exempt	513	543	539	499	497	510	448	441	456	444	480	481	5,850
15	IBEW 57 CT	368	415	443	427	382	406	383	341	388	410	398	395	4,756
16	IBEW 77													
18	Non-Exempt	1,225	1,145	1,211	1,116	1,132	1,290	1,125	1,030	1,041	1,095	1,111	1,237	13,757
Grand Total		48,539	47,191	47,356	44,395	45,935	50,362	44,885	41,114	50,851	46,806	46,738	49,793	563,995

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

**PacifiCorp
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General Wage Increase Adjustment**

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	A	B	C	D	D - A	
Description	Actual June 2019 Net of Joint Venture	Actual June 2022 Gross	Projected December 2024 Gross	Projected December 2024 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	5,707,720	5,802,830	9,355,971	9,202,624	3,494,904	4.3.2
Pension Administration	836,131	861,180	861,180	836,131	-	4.3.2
Post Retirement Benefits	856,324	905,563	(37,588)	(35,544)	(891,868)	4.3.2
Post Employment Benefits	5,454,165	5,620,429	4,842,646	4,699,391	(754,774)	4.3.2
Total	12,854,341	13,190,002	15,022,209	14,702,602	1,848,261	4.3.2
	Ref 4.3.2			Ref 4.3.2	Ref 4.3.2	

**PacifiCorp
Washington 2023 General Rate Case
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation**

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	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on June 2022 Annualized Labor						
Annualized Wages Adjustment	a		8,046,789	8,046,789		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	8,046,789	8,046,789		
Percentage of eligible wages	d		90.21%	100.00%		
Total eligible wages	e	c * d	7,258,866	8,046,789		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	450,050	116,678		
Total FICA Tax on Annualized Labor		g	450,050	116,678	566,728	4.3.2
FICA Calculated on December 2024 Pro Forma Labor						
Pro Forma Wages Adjustment	h		34,246,528	34,246,528		4.3.2
Pro Forma Incentive Adjustment	i		2,652,018	2,652,018		4.3.2
	j	h + i	36,898,546	36,898,546		
Percentage of eligible wages	k		92.12%	100.00%		
Total eligible wages	l	j * k	33,991,208	36,898,546		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	2,107,455	535,029		
Total FICA Tax on Pro Forma Labor		n	2,107,455	535,029	2,642,484	4.3.2

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Page 4.3.8

Indicator	Total Company Basis					
	Actual		Restatement		Pro Forma	
	12 Months Ended June 2022	% Of Total	Restating Adjustment	12 Months Ended June 2022	Pro Forma Adjustment	12 Months Ending December 2024
500CAGE	52,403,963	7.14%	615,201	53,019,164	2,956,138	55,975,302
500CAGW	718	0.00%	8	727	41	767
500JBG	7,518,244	1.02%	88,261	7,606,505	424,109	8,030,614
500SG	2,518,383	0.34%	29,565	2,547,948	142,063	2,690,011
501SE	94,270	0.01%	1,107	95,377	5,318	100,694
512CAGE	31,713,336	4.32%	372,302	32,085,638	1,788,968	33,874,605
512JBG	16,126,338	2.20%	189,317	16,315,655	909,696	17,225,351
512SG	215,139	0.03%	2,526	217,664	12,136	229,800
535SG-P	13,054,351	1.78%	153,253	13,207,604	736,404	13,944,008
535SG-U	8,757,530	1.19%	102,810	8,860,340	494,017	9,354,358
545SG-P	2,254,675	0.31%	26,469	2,281,144	127,188	2,408,332
545SG-U	441,325	0.06%	5,181	446,506	24,895	471,401
548CAGE	5,815,269	0.79%	68,269	5,883,537	328,043	6,211,580
548CAGW	2,193,135	0.30%	25,747	2,218,882	123,716	2,342,598
548SG	3,144,930	0.43%	36,920	3,181,850	177,407	3,359,257
549OR	24,702	0.00%	290	24,992	1,393	26,385
553CAGE	2,127,852	0.29%	24,980	2,152,832	120,033	2,272,865
553CAGW	741,981	0.10%	8,711	750,691	41,856	792,547
553SG	378,847	0.05%	4,448	383,295	21,371	404,666
557CAGE	257,623	0.04%	3,024	260,648	14,533	275,181
557ID	70,487	0.01%	827	71,314	3,976	75,290
557WYU	84	0.00%	1	85	5	89
557SG	29,169,809	3.98%	342,442	29,512,251	1,645,486	31,157,737
560SG	23,738,571	3.24%	278,681	24,017,252	1,339,107	25,356,359
571SG	15,855,888	2.16%	186,142	16,042,030	894,440	16,936,470
580CA	1,366,467	0.19%	16,042	1,382,509	77,083	1,459,593
580ID	1,572,884	0.21%	18,465	1,591,349	88,727	1,680,077
580OR	8,521,142	1.16%	100,035	8,621,176	480,683	9,101,859
580SNPD	40,594,481	5.53%	476,563	41,071,044	2,289,958	43,361,003
580UT	11,866,899	1.62%	139,313	12,006,211	669,419	12,675,630
580WA	1,910,543	0.26%	22,429	1,932,972	107,775	2,040,747
580WYP	2,492,440	0.34%	29,260	2,521,700	140,600	2,662,300
580WYU	256,477	0.03%	3,011	259,488	14,468	273,956
593CA	4,535,571	0.62%	53,246	4,588,817	255,854	4,844,671
593ID	3,736,224	0.51%	43,862	3,780,085	210,763	3,990,848
593OR	31,835,564	4.34%	373,737	32,209,300	1,795,863	34,005,163
593SNPD	18,874,295	2.57%	221,577	19,095,872	1,064,710	20,160,582
593UT	30,197,501	4.12%	354,506	30,552,008	1,703,459	32,255,466
593WA	7,083,375	0.97%	83,156	7,166,531	399,577	7,566,108
593WYP	6,286,983	0.86%	73,807	6,360,790	354,652	6,715,442
593WYU	920,223	0.13%	10,803	931,026	51,910	982,936
903CA	342,873	0.05%	4,025	346,898	19,342	366,239
903CN	25,927,490	3.53%	304,378	26,231,868	1,462,585	27,694,453
903ID	1,798,234	0.25%	21,111	1,819,344	101,439	1,920,784
903OR	1,699,166	0.23%	19,948	1,719,114	95,851	1,814,965
903UT	6,212,479	0.85%	72,932	6,285,411	350,450	6,635,861
903WA	949,288	0.13%	11,144	960,432	53,550	1,013,982
903WYP	1,079,248	0.15%	12,670	1,091,918	60,881	1,152,799
903WYU	269,303	0.04%	3,162	272,464	15,192	287,656
908CA	-	0.00%	-	-	-	-
908CN	3,578,077	0.49%	42,005	3,620,082	201,841	3,821,923
908ID	1,069	0.00%	13	1,082	60	1,142
908OR	2,217,432	0.30%	26,032	2,243,463	125,087	2,368,550
908OTHER	36,828	0.01%	432	37,261	2,077	39,338
908UT	3,019,303	0.41%	35,445	3,054,749	170,321	3,225,069
908WA	164,915	0.02%	1,936	166,851	9,303	176,154
908WYP	980,697	0.13%	11,513	992,210	55,322	1,047,532
920CA	120,041	0.02%	1,409	121,450	6,772	128,222
920ID	291,602	0.04%	3,423	295,025	16,449	311,475
920OR	295,009	0.04%	3,463	298,472	16,642	315,114
920SO	31,279,475	4.26%	367,208	31,646,683	1,764,493	33,411,176
920UT	(18,154)	0.00%	(213)	(18,367)	(1,024)	(19,391)
920WA	(8,011)	0.00%	(94)	(8,105)	(452)	(8,557)
920WYP	16,804	0.00%	197	17,001	948	17,949
935CA	7,521	0.00%	88	7,609	424	8,034
935OR	9,081	0.00%	107	9,188	512	9,700
935SO	2,306,308	0.31%	27,075	2,333,384	130,100	2,463,484
935WA	522	0.00%	6	528	29	557
Utility Labor	473,245,117	64.4999%	5,555,706	478,800,823	26,696,034	505,496,857
Non-Utility/Capital	260,469,861	35.5001%	3,057,811	263,527,672	14,693,257	278,220,929
Total	733,714,977	100.0000%	8,613,517	742,328,495	41,389,291	783,717,786

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment
Adjustment by FERC Account - Washington Allocated

Indicator	WA %	Washington Allocated				Restatement 12 Months Ended June 2022	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024
		Actual 12 Months Ended June 2022		Restating Adjustment	% Of Total			
500CAGE	0.00%	-	0.00%	-	-	-	-	
500CAGW	22.163%	159	0.00%	2	161	9	170	
500JBG	22.163%	1,666,267	3.35%	19,561	1,685,828	93,995	1,779,824	
500SG	7.979%	200,936	0.40%	2,359	203,295	11,335	214,630	
501SE	7.616%	7,180	0.01%	84	7,264	405	7,669	
512CAGE	0.00%	-	0.00%	-	-	-	-	
512JBG	22.163%	3,574,078	7.20%	41,958	3,616,036	201,616	3,817,652	
512SG	7.979%	17,165	0.03%	202	17,367	968	18,335	
535SG-P	7.979%	1,041,578	2.10%	12,228	1,053,805	58,756	1,112,561	
535SG-U	7.979%	698,744	1.41%	8,203	706,947	39,417	746,363	
545SG-P	7.979%	179,896	0.36%	2,112	182,007	10,148	192,155	
545SG-U	7.979%	35,212	0.07%	413	35,626	1,986	37,612	
548CAGE	0.00%	-	0.00%	-	-	-	-	
548CAGW	22.163%	486,064	0.98%	5,706	491,770	27,419	519,190	
548SG	7.979%	250,927	0.51%	2,946	253,873	14,155	268,028	
549OR	0.00%	-	0.00%	-	-	-	-	
553CAGE	0.00%	-	0.00%	-	-	-	-	
553CAGW	22.163%	164,445	0.33%	1,931	166,376	9,276	175,652	
553SG	7.979%	30,227	0.06%	355	30,582	1,705	32,287	
557CAGE	0.00%	-	0.00%	-	-	-	-	
557ID	0.00%	-	0.00%	-	-	-	-	
557WYU	0.00%	-	0.00%	-	-	-	-	
557SG	7.979%	2,327,394	4.69%	27,323	2,354,717	131,290	2,486,006	
560SG	7.979%	1,894,048	3.81%	22,235	1,916,283	106,844	2,023,127	
571SG	7.979%	1,265,106	2.55%	14,852	1,279,958	71,365	1,351,323	
580CA	0.00%	-	0.00%	-	-	-	-	
580ID	0.00%	-	0.00%	-	-	-	-	
580OR	0.00%	-	0.00%	-	-	-	-	
580SNPD	6.264%	2,542,850	5.12%	29,852	2,572,702	143,444	2,716,145	
580UT	0.00%	-	0.00%	-	-	-	-	
580WA	100.000%	1,910,543	3.85%	22,429	1,932,972	107,775	2,040,747	
580WYP	0.00%	-	0.00%	-	-	-	-	
580WYU	0.00%	-	0.00%	-	-	-	-	
593CA	0.00%	-	0.00%	-	-	-	-	
593ID	0.00%	-	0.00%	-	-	-	-	
593OR	0.00%	-	0.00%	-	-	-	-	
593SNPD	6.264%	1,182,291	2.38%	13,880	1,196,171	66,694	1,262,864	
593UT	0.00%	-	0.00%	-	-	-	-	
593WA	100.000%	7,083,375	14.26%	83,156	7,166,531	399,577	7,566,108	
593WYP	0.00%	-	0.00%	-	-	-	-	
593WYU	0.00%	-	0.00%	-	-	-	-	
903CA	0.00%	-	0.00%	-	-	-	-	
903CN	6.743%	1,748,286	3.52%	20,524	1,768,810	98,622	1,867,432	
903ID	0.00%	-	0.00%	-	-	-	-	
903OR	0.00%	-	0.00%	-	-	-	-	
903UT	0.00%	-	0.00%	-	-	-	-	
903WA	100.000%	949,288	1.91%	11,144	960,432	53,550	1,013,982	
903WYP	0.00%	-	0.00%	-	-	-	-	
903WYU	0.00%	-	0.00%	-	-	-	-	
908CA	0.00%	-	0.00%	-	-	-	-	
908CN	6.743%	241,269	0.49%	2,832	244,101	13,610	257,712	
908ID	0.00%	-	0.00%	-	-	-	-	
908OR	0.00%	-	0.00%	-	-	-	-	
908OTHER	0.00%	-	0.00%	-	-	-	-	
908UT	0.00%	-	0.00%	-	-	-	-	
908WA	100.000%	164,915	0.33%	1,936	166,851	9,303	176,154	
908WYP	0.00%	-	0.00%	-	-	-	-	
920CA	0.00%	-	0.00%	-	-	-	-	
920ID	0.00%	-	0.00%	-	-	-	-	
920OR	0.00%	-	0.00%	-	-	-	-	
920SO	7.085%	2,216,020	4.46%	26,015	2,242,035	125,007	2,367,042	
920UT	0.00%	-	0.00%	-	-	-	-	
920WA	100.000%	(8,011)	-0.02%	(94)	(8,105)	(452)	(8,557)	
920WYP	0.00%	-	0.00%	-	-	-	-	
935CA	0.00%	-	0.00%	-	-	-	-	
935OR	0.00%	-	0.00%	-	-	-	-	
935SO	7.085%	163,392	0.33%	1,918	165,310	9,217	174,528	
935WA	100.000%	522	0.00%	6	528	29	557	
Utility Labor		32,034,164	64.500%	376,068	32,410,232	1,807,066	34,217,298	
Non-Utility/Capital		17,631,316	35.500%	206,985	17,838,301	994,593	18,832,894	
Total		49,665,481	100.000%	583,053	50,248,533	2,801,659	53,050,192	

PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 1

	<u>ACCOUNT</u>	<u>Type</u>	TOTAL <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	WASHINGTON <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
	Pryor Mountain REC Revenues	456	PRO	265,774	WA	Situs	265,774 5.3.2

Description of Adjustment

This adjustment adds into results the proposed amortization of Washington's share of Pryor Mountain REC Revenues deferred in 2021, 2022 and forecasted to be deferred through 2023. The Company is requesting a one-year amortization period. This adjustment also adds into Washington's base rates an annual level of projected revenues expected from the sales of REC from Pryor Mountain into the rate year.

**PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 1
Revenue Deferral Amortization
REDACTED**

Page 5.3.1 - REDACTED

Amortization
Base Period Amount (below) -
Pro Forma Amount 2024 (below) [REDACTED]

Ref 5.3

	Opening Bal.	Accrual ¹	Amortization	Interest ²	Ending Bal.
Jun-21					
Jul-21					
Aug-21					
Sep-21					
Oct-21					
Nov-21					
Dec-21					
Jan-22					
Feb-22					
Mar-22					
Apr-22					
May-22					
Jun-22					
Jul-22					
Aug-22					
Sep-22					
Oct-22					
Nov-22					
Dec-22					
Jan-23					
Feb-23					
Mar-23					
Apr-23					
May-23					
Jun-23					
Jul-23					
Aug-23					
Sep-23					
Oct-23					
Nov-23					
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					

Pro Forma Amort 2024 = [REDACTED]

Note:

1. Reflects accrued amounts through November 2022. December 2022 to December 2023 accrual amounts reflect forecasts.
2. Interest accrual at Quarterly FERC rate during the deferral and amortization periods.

	2021			
Ref UE-210328	Q1	Q2	Q3	Q4
Quarterly FERC RATE	3.25%	3.25%	3.25%	3.25%
	2022			
	Q1	Q2	Q3	Q4
	3.25%	3.25%	3.60%	4.91%

PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 1
Sales Revenue Forecast
REDACTED

Page 5.3.2 - REDACTED

	Total Company			SG	WA Alloc.
	Quantity	Rate	Revenue	Factor	Revenue
Jan-24				7.979%	
Feb-24				7.979%	
Mar-24				7.979%	
Apr-24				7.979%	
May-24				7.979%	
Jun-24				7.979%	
Jul-24				7.979%	
Aug-24				7.979%	
Sep-24				7.979%	
Oct-24				7.979%	
Nov-24				7.979%	
Dec-24				7.979%	
Total					

Pryor Mountain REC Revenues Annual Amort		Ref 5.3.1
Annual Pryor Mountain REC Revenues Forecast		Above
Total Pryor Mountain REC Revenues	<u>265,774</u>	Ref 5.3

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1

PAGE 6.4

	<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 Expense							
Annual Incremental Decomm.	407	RES	2,344,847	WA	Situs	2,344,847	6.4.1
Other Closure Costs	407	RES	1,355,736	WA	Situs	1,355,736	6.4.2
Reclamation Costs	501	RES	2,233,092	WA	Situs	2,233,092	6.4.3
Adjustment to Rate Base							
Accum. Reg Liab. - Incr. Decomm.	254	PRO	(6,873,922)	WA	Situs	(6,873,922)	6.4.1
Accum. Reg Liab. - Other Closure	254	PRO	(3,389,339)	WA	Situs	(3,389,339)	6.4.2
Accum. Reg Liab. - Reclamation	254	PRO	(6,215,362)	WA	Situs	(6,215,362)	6.4.3
Adjustment to Tax:							
Sch M - Incr. Decom.	SCHMAT	RES	2,344,847	WA	Situs	2,344,847	6.4.1
DIT Expense - Incr. Decom.	41110	PRO	(576,518)	WA	Situs	(576,518)	6.4.1
ADIT Balance - Incr. Decom.	190	PRO	2,017,811	WA	Situs	2,017,811	6.4.1
Sch M - Other Closure	SCHMAT	RES	-	WA	Situs	-	6.4.2
DIT Exp - Other Closure	41110	PRO	-	WA	Situs	-	6.4.2
ADIT Bal. - Other Closure	190	PRO	833,326	WA	Situs	833,326	6.4.2
Sch M - Reclamation Costs	SCHMAT	RES	(316,316)	WA	Situs	(316,316)	6.4.3
DIT Exp. - Reclamation	41110	PRO	77,772	WA	Situs	77,772	6.4.3
ADIT Bal - Reclamation	190	PRO	1,528,150	WA	Situs	1,528,150	6.4.3

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. The annual level of expense is reflected in this adjustment, while the regulatory liability balance is included on an average-of-monthly-averages basis for the year ending December 2024.

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1
Incremental Decommissioning Costs

PAGE 6.4.1

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

Ref 6.4.4

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(1,333,042)
Pro Forma Amount (below)	2,344,847	(8,206,964) <i>below</i>
Adjustment:	<u>2,344,847</u>	<u>(6,873,922)</u>

Ref 6.4

	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

Annual Total	2,344,847	2,344,847	(576,518)
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Ref 6.4 Ref 6.4

AMA	(8,206,964)	2,017,811
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Ref 6.4

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1
Other Closure Costs

PAGE 6.4.2

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

Ref 6.4.4

	Amortization	Reg. Liability Balance
Base Period Amount	-	(1,355,736)
Pro Forma Amount (below)	1,355,736	(4,745,075) <i>below</i>
Adjustment:	<u>1,355,736</u>	<u>(3,389,339)</u>

Ref 6.4

	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

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

AMA	(4,745,075)	1,166,653
------------	--------------------	------------------

	SCHMAT	41110	ADIT
Base Period Tax Amounts - 705.425	1,355,736	(333,329)	333,327
December 2024 Proforma Tax Amounts	1,355,736	(333,329)	1,166,653
Adjustment:	-	-	833,326
	<u>Ref 6.4</u>	<u>Ref 6.4</u>	<u>Ref 6.4</u>

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1
Bridger Mine Reclamation Costs

PAGE 6.4.3

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4

Proposed Washington Allocation Annual Amount 2,233,092 Ref 6.4.4

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(2,549,408)
Pro Forma Amount (below)	2,233,092	(8,764,770) <i>below</i>
Adjustment:	2,233,092	(6,215,362)
		Ref 6.4

	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

Annual Total	2,233,092	2,233,092	(549,041)
---------------------	------------------	------------------	------------------

	AMA	(8,764,770)	2,154,959
--	------------	--------------------	------------------

Test Period Tax Amounts - 705.425	2,549,408	(626,813)	626,809
December 2024 Proforma Tax Amounts	2,233,092	(549,041)	2,154,959
Adjustment:	(316,316)	77,772	1,528,150
	Ref 6.4	Ref 6.4	Ref 6.4

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1
Costs Summary by Plant
REDACTED

PAGE 6.4.4_REDACTED

Incremental Decommissioning Costs

Plant	End of Depreciable Life	Remaining Depr. Life (Years)	Decomm Costs	Total Company Annual Amount	Approved Washington Allocation
Jim Bridger	2030	10.0			
Colstrip - Unit 4	2030	10.0			
Total			108,672,464	10,867,247	2,344,847

Ref 6.4.1

Other Closure Costs

Plant	End of Depreciable Life	Remaining Depr. Life (Years)	Other Closure Costs	Total Company Annual Amount	Approved Washington Allocation
Jim Bridger	2030	10.0			
Colstrip - Unit 4	2030	10.0			
Total			62,831,889	6,283,189	1,355,736

Ref 6.4.2

Bridger Mine Reclamation Costs

Total Reclamation Contribution	
Unrecovered Investment	
Years to End of Depreciable Life (2030)	10
Annual Incremental Expense	
Currently Approved Washington Allocation Annual Amount	2,549,408

Proposed Change in Amount Due to Operating the Bridger Mine Through 2025:

Total Reclamation Contribution	
Unrecovered Investment	
Years to End of Depreciable Life (2030)	7
Annual Incremental Expense	
Updated Washington Allocation Annual Amount	2,233,092

Ref 6.4.3

PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 1

PAGE 8.11

	<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:							
New Wind Capital	343	PRO	29,098,049	SG	7.979%	2,321,669	8.11.1
Adjustment to Depreciation Expense:							
New Wind Capital - Depr. Expense	403OP	PRO	1,224,633	SG	7.979%	97,711	8.11.1
Adjustment to Depreciation Reserve:							
New Wind Capital - Depr. Reserve	108OP	PRO	(65,755)	SG	7.979%	(5,246)	8.11.1
Adjustment to Operations & Maintenance Expense:							
Incremental Wind O&M Expense	549	PRO	1,643,675	SG	7.979%	131,145	8.11.2

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 before the end of 2024. 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.

PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 1

NEW WIND CAPITAL ADDITIONS

Electric Plant In Service

Account	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 Dec-24
Other Plant Wind Factor SG-W 343	-	-	-	-	-	-	-	-	-	-	100,792,114	496,768,948	29,098,049
<u>Depreciation Expense*</u>													
Other Plant Wind Factor SG-W 403OP	-	-	-	-	-	-	-	-	-	-	176,749	1,047,883	1,224,633
<u>Depreciation Reserve</u>													
Other Plant Wind Factor SG-W 108OP	-	-	-	-	-	-	-	-	-	-	(176,749)	(1,224,633)	(65,755)

	12 ME Jun 2022	AMA Dec 2024	Adjustment	Ref. 8.11
343	-	29,098,049	(29,098,049)	Ref. 8.11
403OP	-	1,224,633	1,224,633	Ref. 8.11
108OP	-	(65,755)	(65,755)	Ref. 8.11

*Composite Depreciation Rate - Wind 4.209%

**PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 1
REDACTED**

Project	FERC Account	In-Service Date	Investment Type	Jul-22 - Dec-22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	Project Capital Amount	Ref
New Wind								
WBUILD - RMP Rock Creek I 190 MW 2024	343		Specific					8.11.3
Rock Creek I and II BTA Development	343		Specific					8.11.3
Rock River I	343		Specific				496,768,948	8.11.3
								Ref 8.17.1
Project								
WBUILD - RMP Rock Creek I 190 MW 2024							2024 O&M	
Rock River I							706,360	
Footee Creek II-IV Repower							182,167	
							755,148	
							1,643,675	
								Ref 8.11

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

PacifiCorp
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. 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. 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.
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		Ref 4.3		Ref 13.2	

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

PAGE 13.2.3

Composite Labor Increases

Regular Time/Overtime/Premium Pay June 2022 - Actual	521,701,902	Ref 13.2.2
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	563,995,219	Ref 13.2.2
% Increase - Pro Forma	8.11%	
Regular Time/Overtime/Premium Pay December 2025 - Pro Forma	578,086,016	Ref 13.2.2
% Increase - Pro Forma	2.50%	
% Increase - Total	10.81%	

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2
Escalation of Regular, Overtime, and Premium Labor (Figures are in thousands)
REDACTED

Pro Forma Labor December 2024

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	18,519	16,694	17,929	16,697	16,861	18,917	16,190	15,086	19,762	16,895	17,138	18,308	208,997
3	BEW 125	3,818	3,945	3,929	3,651	3,781	4,007	4,006	3,314	4,240	4,428	3,940	4,095	47,153
4	BEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	174	191	228	189	187	236	298	166	245	183	187	223	2,507
8	UWUA 127	4,365	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,624	4,521	4,639	50,241
9	BEW 57 WY													
11	BEW 57 PD	11,238	11,707	10,834	10,477	10,967	11,613	9,976	9,928	11,629	10,864	10,872	11,958	131,862
12	BEW 57 PS	3,696	4,000	3,520	3,999	3,852	4,262	3,641	3,463	4,330	3,956	3,788	3,843	46,068
13	PCCC Non-Exempt	513	543	539	499	497	510	448	441	456	444	480	481	5,850
15	BEW 57 CT	368	415	443	427	382	406	383	341	388	410	398	395	4,756
16	BEW 77													
18	Non-Exempt	1,225	1,145	1,211	1,116	1,132	1,290	1,125	1,030	1,041	1,095	1,111	1,237	13,757
Grand Total		48,539	47,191	47,356	44,395	45,935	50,362	44,885	41,114	50,881	46,806	46,738	49,793	563,995

Ref 4.3.5

Pro Forma Increase to December 2025

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2024 is shown as effective on January 1, 2025.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt													
		12/26/2024												(2)
3	BEW 125													(2)
		1/26/2025	2.50%											(2)
4	BEW 659													
5	UWUA 197													(2)
		5/26/2025	2.50%											(2)
8	UWUA 127										2.50%			(2)
9	BEW 57 WY													(3) REDACTED
11	BEW 57 PD													(1)
12	BEW 57 PS													(1)
13	PCCC Non-Exempt													(2)
15	BEW 57 CT													(1)
16	BEW 77													(3) REDACTED
18	Non-Exempt													(2)

Pro Forma Labor December 2025

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	19,167	17,279	18,556	17,282	17,452	19,580	16,756	15,614	20,453	17,486	17,738	18,949	216,312
3	BEW 125	3,818	4,044	4,027	3,742	3,875	4,108	4,106	3,397	4,346	4,539	4,039	4,197	48,237
4	BEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	174	191	228	189	187	242	305	171	251	187	192	229	2,546
8	UWUA 127	4,365	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,740	4,634	4,755	50,585
9	BEW 57 WY													
11	BEW 57 PD	11,519	12,000	11,104	10,739	11,242	11,903	10,226	10,176	11,919	10,930	11,144	12,257	135,159
12	BEW 57 PS	3,789	4,100	3,916	3,884	3,948	4,389	3,732	3,570	4,438	4,054	3,882	3,939	47,240
13	PCCC Non-Exempt	551	562	556	517	514	528	464	456	472	460	497	497	6,055
15	BEW 57 CT	377	425	454	438	392	416	382	350	397	420	408	405	4,875
16	BEW 77													
18	Non-Exempt	1,267	1,185	1,253	1,155	1,172	1,335	1,165	1,066	1,077	1,133	1,150	1,280	14,239
Grand Total		49,634	48,340	48,524	45,488	47,061	51,604	45,969	42,129	52,151	48,063	47,993	51,130	575,086

Ref 13.2.2

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

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

	A	B	C	D	D - A	
Description	Projected December 2024 Net of Joint Venture	Projected December 2024 Gross	Projected December 2025 Gross	Projected December 2025 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	9,202,624	9,355,971	6,391,701	6,286,939	(2,915,685)	13.3.2
Pension Administration	836,131	861,180	861,180	836,131	-	13.3.2
Post Retirement Benefits	(35,544)	(37,588)	734,040	694,128	729,672	13.3.2
Post Employment Benefits	4,699,391	4,842,646	4,842,646	4,699,391	-	13.3.2
Total	14,702,602	15,022,209	12,829,567	12,516,589	(2,186,013)	13.3.2
	Ref 4.3.2 & 13.3.2			Ref 13.3.2	Ref 13.3.2	

**PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2
Payroll Tax Adjustment Calculation**

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2024 Pro Forma Labor						
Annualized Wages Adjustment	a		34,246,528	34,246,528		4.3.7
Annualized Incentive Adjustment	b		2,652,018	2,652,018		4.3.7
	c	a + b	<u>36,898,546</u>	<u>36,898,546</u>		
			-			
Percentage of eligible wages	d		92.12%	100.00%		
Total eligible wages	e	c * d	<u>33,991,208</u>	<u>36,898,546</u>		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	<u>2,107,455</u>	<u>535,029</u>		
			-			
Total FICA Tax on Annualized Labor		g	2,107,455	535,029	2,642,484	4.3.7
FICA Calculated on December 2025 Pro Forma Labor						
Pro Forma Wages Adjustment	h		14,090,797	14,090,797		13.2.2
Pro Forma Incentive Adjustment	i		883,569	883,569		13.2.2
	j	h + i	<u>14,974,366</u>	<u>14,974,366</u>		
			-			
Percentage of eligible wages	k		92.65%	100.00%		
Total eligible wages	l	j * k	<u>13,873,419</u>	<u>14,974,366</u>		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	<u>860,152</u>	<u>217,128</u>		
			-			
Total FICA Tax on Pro Forma Labor		n	860,152	217,128	1,077,280	13.2.2

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2
Adjustment by FERC Account - Total Company

Page 13.2.7

Indicator	Total Company Basis					
	Actual		Pro Forma		Pro Forma	
	12 Months Ended June 2022	% Of Total	Pro Forma Adjustment	12 Months Ending December 2024	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2025
500CAGE	52,403,963	7.14%	2,956,138	55,975,302	990,322	56,965,624
500CAGW	718	0.00%	41	767	14	781
500JBG	7,518,244	1.02%	424,109	8,030,614	142,079	8,172,692
500SG	2,518,383	0.34%	142,063	2,690,011	47,592	2,737,604
501SE	94,270	0.01%	5,318	100,694	1,781	102,476
512CAGE	31,713,336	4.32%	1,788,968	33,874,605	599,314	34,473,919
512JBG	16,126,338	2.20%	909,696	17,225,351	304,753	17,530,104
512SG	215,139	0.03%	12,136	229,800	4,066	233,866
535SG-P	13,054,351	1.78%	736,404	13,944,008	246,699	14,190,707
535SG-U	8,757,530	1.19%	494,017	9,354,358	165,498	9,519,856
545SG-P	2,254,675	0.31%	127,188	2,408,332	42,609	2,450,940
545SG-U	441,325	0.06%	24,895	471,401	8,340	479,741
548CAGE	5,815,269	0.79%	328,043	6,211,580	109,896	6,321,476
548CAGW	2,193,135	0.30%	123,716	2,342,598	41,446	2,384,043
548SG	3,144,930	0.43%	177,407	3,359,257	59,432	3,418,690
549OR	24,702	0.00%	1,393	26,385	467	26,852
553CAGE	2,127,852	0.29%	120,033	2,272,865	40,212	2,313,077
553CAGW	741,981	0.10%	41,856	792,547	14,022	806,569
553SG	378,847	0.05%	21,371	404,666	7,159	411,825
557CAGE	257,623	0.04%	14,533	275,181	4,869	280,049
557ID	70,487	0.01%	3,976	75,290	1,332	76,622
557WYU	84	0.00%	5	89	2	91
557SG	29,169,809	3.98%	1,645,486	31,157,737	551,247	31,708,983
560SG	23,738,571	3.24%	1,339,107	25,356,359	448,608	25,804,967
571SG	15,855,888	2.16%	894,440	16,936,470	299,642	17,236,112
580CA	1,366,467	0.19%	77,083	1,459,593	25,823	1,485,416
580ID	1,572,884	0.21%	88,727	1,680,077	29,724	1,709,801
580OR	8,521,142	1.16%	480,683	9,101,859	161,031	9,262,890
580SNPD	40,594,481	5.53%	2,289,958	43,361,003	767,148	44,128,151
580UT	11,866,899	1.62%	669,419	12,675,630	224,259	12,899,889
580WA	1,910,543	0.26%	107,775	2,040,747	36,105	2,076,852
580WYP	2,492,440	0.34%	140,600	2,662,300	47,102	2,709,402
580WYU	256,477	0.03%	14,468	273,956	4,847	278,803
593CA	4,535,571	0.62%	255,854	4,844,671	85,713	4,930,384
593ID	3,736,224	0.51%	210,763	3,990,848	70,607	4,061,454
593OR	31,835,564	4.34%	1,795,863	34,005,163	601,624	34,606,787
593SNPD	18,874,295	2.57%	1,064,710	20,160,582	356,684	20,517,266
593UT	30,197,501	4.12%	1,703,459	32,255,466	570,668	32,826,134
593WA	7,083,375	0.97%	399,577	7,566,108	133,861	7,699,968
593WYP	6,286,983	0.86%	354,652	6,715,442	118,810	6,834,253
593WYU	920,223	0.13%	51,910	982,936	17,390	1,000,326
903CA	342,873	0.05%	19,342	366,239	6,480	372,719
903CN	25,927,490	3.53%	1,462,585	27,694,453	489,974	28,184,427
903ID	1,798,234	0.25%	101,439	1,920,784	33,983	1,954,767
903OR	1,699,166	0.23%	95,851	1,814,965	32,111	1,847,075
903UT	6,212,479	0.85%	350,450	6,635,861	117,402	6,753,263
903WA	949,288	0.13%	53,550	1,013,982	17,939	1,031,921
903WYP	1,079,248	0.15%	60,881	1,152,799	20,395	1,173,195
903WYU	269,303	0.04%	15,192	287,656	5,089	292,745
908CA	-	0.00%	-	-	-	-
908CN	3,578,077	0.49%	201,841	3,821,923	67,618	3,889,541
908ID	1,069	0.00%	60	1,142	20	1,162
908OR	2,217,432	0.30%	125,087	2,368,550	41,905	2,410,455
908OTHER	36,828	0.01%	2,077	39,338	696	40,034
908UT	3,019,303	0.41%	170,321	3,225,069	57,058	3,282,127
908WA	164,915	0.02%	9,303	176,154	3,117	179,270
908WYP	980,697	0.13%	55,322	1,047,532	18,533	1,066,065
920CA	120,041	0.02%	6,772	128,222	2,269	130,491
920ID	291,602	0.04%	16,449	311,475	5,511	316,985
920OR	295,009	0.04%	16,642	315,114	5,575	320,689
920SO	31,279,475	4.26%	1,764,493	33,411,176	591,115	34,002,291
920UT	(18,154)	0.00%	(1,024)	(19,391)	(343)	(19,734)
920WA	(8,011)	0.00%	(452)	(8,557)	(151)	(8,708)
920WYP	16,804	0.00%	948	17,949	318	18,267
935CA	7,521	0.00%	424	8,034	142	8,176
935OR	9,081	0.00%	512	9,700	172	9,872
935SO	2,306,308	0.31%	130,100	2,463,484	43,584	2,507,068
935WA	522	0.00%	29	557	10	567
Utility Labor	473,245,117	64.500%	26,696,034	505,496,857	8,943,314	514,440,171
Non-Utility/Capital	260,469,861	35.500%	14,693,257	278,220,929	4,922,320	283,143,248
Total	733,714,977	100.000%	41,389,291	783,717,786	13,865,633	797,583,419

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2
Adjustment by FERC Account - WA Allocated

Indicator	WA %	Washington Allocated					
		Actual		Pro Forma		Pro Forma	
		12 Months Ended	% Of Total	12 Months Ending	12 Months Ending	Pro Forma	12 Months Ending
	June 2022		December 2024	December 2025	Adjustment	December 2025	
500CAGE	0.000%	-	0.00%	-	-	-	-
500CAGW	22.163%	159	0.00%	9	170	3	173
500JBG	22.163%	1,666,267	3.35%	93,995	1,779,824	31,489	1,811,312
500SG	7.979%	200,936	0.40%	11,335	214,630	3,797	218,427
501SE	7.616%	7,180	0.01%	405	7,669	136	7,805
512CAGE	0.000%	-	0.00%	-	-	-	-
512JBG	22.163%	3,574,078	7.20%	201,616	3,817,652	67,542	3,885,194
512SG	7.979%	17,165	0.03%	968	18,335	324	18,660
535SG-P	7.979%	1,041,578	2.10%	58,756	1,112,561	19,684	1,132,245
535SG-U	7.979%	698,744	1.41%	39,417	746,363	13,205	759,568
545SG-P	7.979%	179,896	0.36%	10,148	192,155	3,400	195,555
545SG-U	7.979%	35,212	0.07%	1,986	37,612	665	38,278
548CAGE	0.000%	-	0.00%	-	-	-	-
548CAGW	22.163%	486,064	0.98%	27,419	519,190	9,186	528,375
548SG	7.979%	250,927	0.51%	14,155	268,028	4,742	272,770
549OR	0.000%	-	0.00%	-	-	-	-
553CAGE	0.000%	-	0.00%	-	-	-	-
553CAGW	22.163%	164,445	0.33%	9,276	175,652	3,108	178,760
553SG	7.979%	30,227	0.06%	1,705	32,287	571	32,859
557CAGE	0.000%	-	0.00%	-	-	-	-
557ID	0.000%	-	0.00%	-	-	-	-
557WYU	0.000%	-	0.00%	-	-	-	-
557SG	7.979%	2,327,394	4.69%	131,290	2,486,006	43,983	2,529,989
560SG	7.979%	1,894,048	3.81%	106,844	2,023,127	35,793	2,058,921
571SG	7.979%	1,265,106	2.55%	71,365	1,351,323	23,908	1,375,231
580CA	0.000%	-	0.00%	-	-	-	-
580ID	0.000%	-	0.00%	-	-	-	-
580OR	0.000%	-	0.00%	-	-	-	-
580SNPD	6.264%	2,542,850	5.12%	143,444	2,716,145	48,054	2,764,200
580UT	0.000%	-	0.00%	-	-	-	-
580WA	100.000%	1,910,543	3.85%	107,775	2,040,747	36,105	2,076,852
580WYP	0.000%	-	0.00%	-	-	-	-
580WYU	0.000%	-	0.00%	-	-	-	-
593CA	0.000%	-	0.00%	-	-	-	-
593ID	0.000%	-	0.00%	-	-	-	-
593OR	0.000%	-	0.00%	-	-	-	-
593SNPD	6.264%	1,182,291	2.38%	66,694	1,262,864	22,343	1,285,207
593UT	0.000%	-	0.00%	-	-	-	-
593WA	100.000%	7,083,375	14.26%	399,577	7,566,108	133,861	7,699,968
593WYP	0.000%	-	0.00%	-	-	-	-
593WYU	0.000%	-	0.00%	-	-	-	-
903CA	0.000%	-	0.00%	-	-	-	-
903CN	6.743%	1,748,286	3.52%	98,622	1,867,432	33,039	1,900,471
903ID	0.000%	-	0.00%	-	-	-	-
903OR	0.000%	-	0.00%	-	-	-	-
903UT	0.000%	-	0.00%	-	-	-	-
903WA	100.000%	949,288	1.91%	53,550	1,013,982	17,939	1,031,921
903WYP	0.000%	-	0.00%	-	-	-	-
903WYU	0.000%	-	0.00%	-	-	-	-
908CA	0.000%	-	0.00%	-	-	-	-
908CN	6.743%	241,269	0.49%	13,610	257,712	4,559	262,271
908ID	0.000%	-	0.00%	-	-	-	-
908OR	0.000%	-	0.00%	-	-	-	-
908OTHER	0.000%	-	0.00%	-	-	-	-
908UT	0.000%	-	0.00%	-	-	-	-
908WA	100.000%	164,915	0.33%	9,303	176,154	3,117	179,270
908WYP	0.000%	-	0.00%	-	-	-	-
920CA	0.000%	-	0.00%	-	-	-	-
920ID	0.000%	-	0.00%	-	-	-	-
920OR	0.000%	-	0.00%	-	-	-	-
920SO	7.085%	2,216,020	4.46%	125,007	2,377,692	41,878	2,419,570
920UT	0.000%	-	0.00%	-	-	-	-
920WA	100.000%	(8,011)	-0.02%	(452)	(8,557)	(151)	(8,708)
920WYP	0.000%	-	0.00%	-	-	-	-
935CA	0.000%	-	0.00%	-	-	-	-
935OR	0.000%	-	0.00%	-	-	-	-
935SO	7.085%	163,392	0.33%	9,217	175,313	3,088	178,401
935WA	100.000%	522	0.00%	29	557	10	567
Utility Labor		32,034,164	64.500%	1,807,066	34,228,734	605,377	34,834,111
Non-Utility/Capital		17,631,316	35.500%	994,593	18,839,188	333,194	19,172,382
Total		49,665,481	100.000%	2,801,659	53,067,922	938,571	54,006,493

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

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	<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 Revenues:							
Pryor Mountain 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.

**PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 2
Revenue Deferral Amortization
REDACTED**

	<u>Amortization</u>
Pro Forma Amount 2024 (below)	200,634
Pro Forma Amount 2025 (below)	-
	<u>(200,634)</u>
	Ref 5.3

	Opening Bal.	Accrual	Amortization	Interest ¹	Ending Bal.
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		-			-
Jan-25	-	-	-	-	-
Feb-25	-	-	-	-	-
Mar-25	-	-	-	-	-
Apr-25	-	-	-	-	-
May-25	-	-	-	-	-
Jun-25	-	-	-	-	-
Jul-25	-	-	-	-	-
Aug-25	-	-	-	-	-
Sep-25	-	-	-	-	-
Oct-25	-	-	-	-	-
Nov-25	-	-	-	-	-
Dec-25	-	-	-	-	-
Pro Forma Amort 2025 =					-

Note:

1. Interest accrual at Quarterly FERC rate during the deferral and amortization periods.

	2021			
Ref UE-210328	Q1	Q2	Q3	Q4
Quarterly FERC RATE	3.25%	3.25%	3.25%	3.25%
	2022			
	Q1	Q2	Q3	Q4
	3.25%	3.25%	3.60%	4.91%

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.

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	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	1,335,637,985	739,253,137
Depreciation Expense*															
Other Plant Wind	403OP	SG-W	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
			1,742,269	1,742,269	1,742,269	1,742,269	1,742,269	1,742,269	1,743,391	1,743,391	3,197,977	4,652,563	4,662,563	4,668,467	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)	(18,363,663)	(27,668,689)	(32,337,146)	(13,196,087)

	AMA Dec 2024	AMA Dec 2025	Adjustment	Ref.
343	29,088,049	739,253,137	710,165,088	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
Confidential Wind Generation Capital Additions - Year 2
REDACTED**

Project	Date	Investment Type	2024 Capital Amount	2025 Capital Amount	Total Capital Amount	Ref SLC-4
New Wind						
WBUILD - RMP Rock Creek I 190 MW 2024		Specific				8.11.3
WBUILD - RMP Rock Creek Wind II 400MW 2024		Specific				8.11.3
Rock Creek I and II BTA Development		Specific				8.11.3
Rock River I		Specific	496,768,948	838,869,046	1,335,637,995	
					Ref 14.9.1	
Project			2024 O&M	2025 O&M	Adjustment	
WBUILD - RMP Rock Creek I 190 MW 2024			706,360	2,992,590	2,286,230	
WBUILD - RMP Rock Creek Wind II 400MW 2024			-	2,100,063	2,100,063	
Rock River I			182,167	771,773	589,606	
Foote Creek II-IV Repower			755,148	737,148	(18,000)	
			1,643,675	6,601,574	4,957,899	
					Ref 14.9	