	0 4 0	Un	(a) adjusted Results 2013 CBR		(b) Restating Adjustments		(c) Total Adjusted Actual Results		(d) Pro Forma Adjustments		(e) ljusted Results at Present Rates	<u>F</u>	(f) Price Change			(g) justed Results h Price Change
	Operating Revenues:	6	217 700 100	ď	2.005.470	ď	221 (05 (50	6		\$	221 (05 (50	e	2.47%		e	220 561 522
2	General Business Revenues Interdepartmental	\$	317,700,180	\$	3,905,479	\$	321,605,659	\$	-	\$	321,605,659	\$	7,955,874		\$ \$	329,561,533
_			18,487,997	\$	49,115,714	\$	67,603,711	9	(47,045,812)		20,557,899				\$	20.557.000
3 4	Special Sales	\$						\$		\$					\$ \$	20,557,899
5	Other operating revenues	\$	11,424,456	\$	(5,636,807)	\$	5,787,649	\$	(317,051)	\$	5,470,598		7,955,874	_	-	5,470,598
3	Total Operating Revenues	\$	347,612,633	\$	47,384,386	Э	394,997,019	Þ	(47,362,863)	\$	347,634,157	3	7,955,874	l H	\$	355,590,031
7	O															
8	Operating Expenses: Steam Production	\$	59,484,322	ď	2,343,667	\$	C1 927 090	\$	5,079,244	\$	66,907,233				\$	cc 007 222
8	Nuclear Production	э	39,484,322	\$	2,343,007		61,827,989		5,079,244	\$	00,907,233					66,907,233
10			7.255.276		(20 100)	\$	7 227 196	\$ \$	104 470	\$	7 421 655				\$ \$	7 421 655
	Hydro Production	\$	7,355,376	\$	(28,190)	-	7,327,186	-	104,470		7,431,655					7,431,655
11	Other Power Supply	\$	94,996,039	\$	34,773,731	\$	129,769,770	\$	(55,361,467)	\$	74,408,303				\$	74,408,303
12	Transmission	\$	27,085,771	\$	303,885	\$	27,389,656	\$	3,751,494	\$	31,141,151				\$	31,141,151
	Distribution	\$	12,193,373	\$	(371,809)		11,821,564	\$	259,056	\$	12,080,619				\$	12,080,619
14	Customer Accounting	\$	6,347,128	\$	402,258	\$	6,749,386	\$	140,246	\$	6,889,632	\$	48,610		\$	6,938,243
15	Customer Service & Info	\$	11,445,807	\$	(10,683,513)	\$	762,294	\$	21,520	\$	783,814				\$	783,814
16	Sales			\$	-	\$	-	\$	-	\$	-				\$	-
17	Administrative & General	\$	13,226,426	\$	(1,360,416)		11,866,010	\$	313,214	\$	12,179,224				\$	12,179,224
18	O&M Expense	\$	232,134,242	\$	25,379,614	\$	257,513,856	\$	(45,692,224)	\$	211,821,632	\$	48,610		\$	211,870,242
19																
20	Depreciation	\$	42,465,252	\$	1,209,606	\$	43,674,858	\$	700,380	\$	44,375,238				\$	44,375,238
21	Amortization	\$	5,034,157	\$	-	\$	5,034,157	\$	82,362	\$	5,116,519				\$	5,116,519
22	Taxes Other than Income	\$	21,700,554	\$	(41,073)	\$	21,659,481	\$	(659,185)	\$	21,000,295	\$	324,043		\$	21,324,338
23	Income Taxes: Federal	\$	1,000,694	\$	7,609,951	\$	8,610,645	\$	(3,508,844)	\$	5,101,801	\$	2,654,127	1 1	\$	7,755,928
24	: State	\$	-	\$		\$	-	\$	- 1	\$	-	1			\$	-
25	Deferred Income Taxes	\$	4,870,545	\$	(1,356,097)	\$	3,514,448	\$	2,325,742	\$	5,840,190				\$	5,840,190
26	Investment Tax Credit Adi.		,,	\$	-	\$	-	s	-	s	-				\$	_
27	Misc. Revenue & Expense	s	17.412	\$	(3,490)	\$	13,922	\$	(776,049)	s	(762,127)				\$	(762,127)
28	Total Operating Expenses:	\$	307,222,856	\$	32,798,510	\$	340,021,366	\$	(47,527,819)	\$	292,493,548	s	3,026,780		\$	295,520,328
29	Total Operating Expenses.	Ψ	307,222,030	Ψ	32,770,310	Ψ	310,021,300	Ψ	(17,027,017)	Ψ	2,2,1,3,510	Ψ.	3,020,700		Ψ	273,020,020
30	Net Operating Revenue :	S	40,389,777	\$	14,585,876	\$	54,975,653	\$	164,956	\$	55,140,609	S	4,929,094	ır	S	60,069,703
31		Ť	,,	Ť	- 1,0 00 ,0 10	_	,, ,	_	,	_	22,2.0,000	1	.,,, =,,,,,	<del> -</del>	-	,,
32	Rate Base:															
33	Electric Plant in Service	\$	1,647,982,661	ď	63,205,959	\$	1,711,188,620	s	40,677,484	\$	1,751,866,104				e	1,751,866,104
				\$	03,203,939			-	40,677,484	\$					\$	
34	Plant Held for Future Use	\$	234,062	\$	-	\$	234,062	\$	-		234,062				\$	234,062
35	Misc. Deferred Debits	\$	13,696,536	\$	(5,468,735)	\$	8,227,801	\$	(202,652)	\$	8,025,150				\$	8,025,150
36	Electric Plant Acq Adj			\$	-	\$	-	\$	-	\$	-				\$	-
37	Nuclear Fuel			\$		\$		\$	-	\$					\$	
	Prepayments	\$	1,743,279	\$	(1,743,279)	\$	0	\$	-	\$	0				\$	0
	Fuel Stock	\$	6,914,149	\$	(6,914,149)	\$	0	\$	-	\$	0				\$	0
40	Material & Supplies	\$	6,926,885	\$	(6,926,885)	\$	0	\$	-	\$	0				\$	0
41	Working Capital	\$	2,438,704	\$	28,579,779	\$	31,018,483	\$	-	\$	31,018,483				\$	31,018,483
42	Weatherization Loans	\$	1,932,316	\$	-	\$	1,932,316	\$	-	\$	1,932,316				\$	1,932,316
43	Misc. Rate Base			\$	-	\$	-	\$	-	\$	-				\$	-
44	Total Electric Plant:	\$	1,681,868,592	\$	70,732,691	\$	1,752,601,283	\$	40,474,833	\$	1,793,076,116	\$	-		\$	1,793,076,116
45																
46	Deductions:															
47	Accum. Prov. for Depreciation	\$	(609,540,662)	\$	(29,125,686)	\$	(638,666,348)	\$	(915,434)	\$	(639,581,782)				\$	(639,581,782)
48	Accum. Prov. for Amortization	\$	(46,230,330)	\$	(38,827)	\$	(46, 269, 157)	\$	-	\$	(46, 269, 157)				\$	(46, 269, 157)
49	Accum. Deferred Income Tax	\$	(231,233,127)	\$	(13,295,616)	\$	(244,528,743)	\$	(2,119,313)	\$	(246,648,055)				\$	(246,648,055)
50	Unamortized ITC	\$	(248,421)	\$		\$	(246,775)			\$	(246,775)				\$	(246,775)
51	Customer Advances for Const.	\$	(7,410)	\$	(481,414)	\$	(488,824)		-	\$	(488,824)				\$	(488,824)
52	Customer Service Deposits			\$	(3,361,134)	\$	(3,361,134)	\$	_	\$	(3,361,134)				\$	(3,361,134)
53	Miscellaneous Deductions	\$	(6,352,268)	\$	(83,643)	\$	(6,435,911)		(402,746)	\$	(6,838,656)				\$	(6,838,656)
54	Total Rate Base Deductions:	\$	(893,612,218)	\$	(46,384,674)	\$	(939,996,892)		(3,437,492)	\$	(943,434,384)	\$	-		\$	(943,434,384)
55		-	(0,0,012,210)		(10,000,100,1)	-	(>=>,>>=,		(0,101,122)	-	(> 10,10 1,00 1)	_		l F	_	(> 10, 10 1,00 1)
56	Total Rate Base:	s	788,256,374	\$	24,348,018	\$	812,604,392	\$	37,037,341	S	849,641,732	s	_		s	849,641,732
57		_		=	,,	-	0.2,00.,072	_	0.,00.,00.	7	0.7,0.11,102	_		=	_	0.2,0.2,00
58	Return on Rate Base		5.124%	-			6.765%				6.490%	$\vdash$		l		7.070%
59	Return on Rate Base		3.124/0	-			0.70570				0.49070	-		l ⊦		7.07070
	TAN CALCULATION											$\vdash$	25.000			
60	TAX CALCULATION									_		<b>—</b>	35.00%	1 1	_	
61	Operating Revenue	\$	46,261,016		\$20,839,730	\$	67,100,746		(1,018,147)		66,082,600		\$7,583,221		\$	73,665,821
62	Other Deductions	\$	-	\$	-	\$	-		-	\$	-					
63	Interest (AFUDC)	\$	(3,560,992)		\$0	\$	(3,560,992)		-	\$	(3,560,992)				\$	(3,560,992)
64	Interest	\$	21,485,186		(\$136,623)	\$	21,348,563		973,037	\$	22,321,600				\$	22,321,600
65	Schedule "M" additions	\$	(9,707,042)		\$1,307,442	\$	(8,399,600)		498,871	\$	(7,900,728)				\$	(7,900,728)
66	Schedule "M" deductions	\$	-		\$541,076	\$	541,076		6,627,151	\$	7,168,227			L	\$	7,168,227
67		_												ıſ		-
68	Income Before Tax	\$	18,629,780		21,742,719	\$	40,372,499		(8,119,463)	\$	32,253,036		7,583,221		\$	39,836,257
69	State Income Tax	\$	-			\$				\$	-				\$	-
70	Taxable Income	\$	18,629,780		21,742,719	\$	40,372,499		(8,119,463)	\$	32,253,036		7,583,221	П	\$	39,836,257
71	Federal Income Tax Before Credits	\$	6,520,423		7,609,951	\$	14,130,374		(2,841,811)	\$	11,288,563		2,654,127	ΙT	\$	13,942,690
72	Energy Tax Credits	\$	(5,519,729)		-	\$	(5,519,729)		(667,033)		(6,186,762)		-		\$	(6,186,762)
	Federal Income Tax-Current	\$	1,000,694		7,609,951	\$	8,610,645		(3,508,844)	\$	5,101,801		2,654,127		\$	7,755,928
-		-		_		_				-	,	-			-	,

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

			PacifiCorp's	usti	ment- Starr vs. r	аспісогр	Staff			-	Staff's ROR	
			racincorp s		Revenue		Stati		Revenue		Revenue	Revenue
	Adj.	NOI	Net Rate Base		Requirement	NOI	Net Rate Base	F	Requirement	F	Requirement	Requirement
	No.	Impact	Impact	Im	npact per Filing <sup>1</sup>	Impact	Impact		Impact		Impact	Difference
Per B	ooke	\$ 40,389,777	\$ 788,256,374	\$	32,401,496	\$ 40 380 777	\$ 788,256,374	٤	32,401,496	s	24,759,823	\$ (7,641,67
2 Adjustments	JOKO	0,000,777	ψ 700,230,371	_	32,101,190	0,303,777	9 700,230,371	Ψ.	52,101,190	Ψ	21,757,025	Ψ (7,011,07
REVENUE												
Temperature Normalization	3.1	(3,700,295)	-	\$	5,973,999	(3,700,295)	-	\$	5,973,999	\$	5,972,553	(1,44
5 Revenue Normalizing	3.2	(4,827,929)	-	\$ \$	7,794,526	(4,827,929)	-	\$	7,794,526	\$	7,792,639	(1,88
5 Effective Price Change		11,066,786	(2.40.025)		(17,866,945)	11,066,786	(240.025)	\$	(17,866,945)		(17,862,619)	4,32
7 SO2 Emission Allowances Sales 8 REC Revenues	3.4	481,474	(249,925)	\$ \$	(808,271)	481,474	(249,925)	\$ \$	(808,271)	\$	(805,655) 2,364,087	2,6
Wheeling Revenue	3.6	(1,464,670) 225,696	-	\$	2,364,660 (364,378)	(1,464,670) 225,696	-	S	2,364,660 (364,378)		(364,290)	(5)
Ancillary Revenue	3.7	26,862		\$	(43,367)	26,862		S	(43,367)		(43,357)	
Schedule 300 Fee Change	3.8	55,086		\$	(88,934)	20,002		\$	(43,307)	\$	(43,337)	88,93
2 Wind Wake Loss Revenue	3.9	16,828	_	\$	(27,168)	16,828		\$	(27,168)	\$	(27,161)	00,7
3	***	,			(=-,,	,			(=-,,	-	(=-,)	
4 O & M												
5 Miscellaneous General Expense	4.1	14,374	-	\$	(23,206)	14,374	-	\$	(23,206)	\$	(23,201)	
5 Wage & Employee Benefits - Restating	4.2	30,933	-	\$	(49,940)	30,933	-	\$	(49,940)	\$	(49,928)	
7 Wage & Employee Benefits - Pro Forma	4.3	(801,979)	-	\$	1,294,767	(801,979)	-	\$	1,294,767	\$	1,294,453	(3:
3 Irrigation Load Control Program	4.4	3,472	-	\$	(5,605)	3,472	-	\$	(5,605)		(5,604)	
Remove Non-Recurring Entries	4.5	(101,034)	-	\$	163,115	(101,034)	-	\$	163,115	\$	163,076	(2
DSM Revenue & Expense Removal	4.6	6,923,690	-	\$	(11,178,059)	6,923,690	-	\$	(11,178,059)		(11,175,352)	2,70
I Insurance Expense	4.7	1,590,633	-	\$	(2,568,022)	1,744,866	-	\$	(2,817,027)	\$	(2,816,345)	(248,3
2 Advertising Expense	4.8 4.9	261 (973)	-	\$	(421)	261	-	\$	(421)	\$	(421) 1.570	
3 Memberships & Subscriptions 4 Uncollectible Expense	4.9 4.10	(274,576)	-	\$ \$	1,570 443,294	(973) (274,576)	-	\$	1,570 443,294	\$	443,186	(10
5 Legal Expenses	4.10	(139,979)	-	\$	225,992	(139,979)	-	\$	225,992	\$	225,937	(1)
6 Collection Agency Fees	4.11	27,339	-	\$	(44,138)	(139,979)		\$	223,772	\$	223,931	44,1
7 IHS Escelation	4.13	(936,191)	-	S	1,511,448			\$	-	\$	-	(1,511,4
3	4.13	(250,121)		9	1,511,440	_		φ		Ψ		(1,511,7
POWER COSTS												
Net Power Costs Restating	5.1	7,484,568	-	\$	(12,083,577)	7,484,568		\$	(12,083,577)	\$	(12,080,652)	2,93
Net Power Costs Pro Forma	5.1.1	(5,539,982)	-	\$	8,944,111	590,409	-	\$	(953,194)	\$	(952,964)	(9,897,0
2 James River Royalty Offset	5.2	441,934	-	\$	(713,488)	441,934	-	\$	(713,488)	\$	(713,315)	11
3 Colstrip =3 Removal	5.3	314,398	(8,567,345)	\$	(1,568,475)	314,398	(8,567,345)	\$	(1,568,475)	\$	(1,485,126)	83,34
1												
5 DEPRECIATION/AMORTIZATION												
5 Hydro Decommissioning	6.1	(3,781)	(212,765)		(20,242)	(3,781)	(212,765)		(20,242)		(18,177)	2,06
7 Depreciation/Amortization Reserve to EOP	6.2	-	(6,526,993)		(808,234)	-	(6,526,993)		(808,234)		(744,828)	63,40
Proposed Depreciation Rates - Expense	6.3	(1,249,180)	(1,249,180)		1,862,073	(1,249,180)		\$	1,862,073	\$	1,873,720	11,64
Vehicle Depreciation Study	6.4	74,724	(143,764)	\$	(138,441)	74,724	(143,764)	\$	(138,441)	\$	(137,015)	1,42
)												
TAX ADJUSTMENTS												
2 Interest True Up	7.1	(87,526)	-	\$	141,308	292,745	-	\$	(472,627)		(472,512)	(613,82
3 Property Tax Expense	7.2	(335,269)	-	\$	541,280	(70,366)	-	\$	113,604	\$	113,576	(427,70
Renewable Energy Tax Credit	7.3 7.4	661,917	(1 (27 02 0	\$	(1,068,642)	661,917	(1, (27, 02.4)	\$	(1,068,642)		(1,068,383)	25
5 Power Tax ADIT Balance 5 WA Low Income Tax Credit	7.4	(25,873)	(1,637,024)	\$ \$	(202,712) 41,771	(25,873)	(1,637,024)	\$ \$	(202,712) 41,771	\$	(186,809) 41,761	15,90
	7.5		(9,662,969)		(1,854,696)		(9,662,969)	\$	(1,854,696)		(1,760,666)	94,03
7 WA Flow-Through 8 Remove Deferred State Tax Expense	7.0	407,649 493,727	246,864		(766,536)	407,649 493,727	246,864	\$	(766,536)		(768,741)	(2,20
WA Public Utility Tax Adj.	7.7	524,708	240,804	\$	(847,124)	524,708	240,804	S	(847,124)	\$	(846,919)	2(2,20
) WA rubic ounty tax Auj.	7.0	324,706	-	٠	(047,124)	324,706		٩	(047,124)	φ	(040,919)	- 21
RATE BASE												
2 Jim Bridger Mine Rate Base Adjustment	8.1	(138.615)	26,734,872	s	3,534,355	(138,615)	26,734,872	s	3,534,355	s	3.274.587	(259.76
B Environmental Remediation	8.2	(171,517)	(250,034)		245,947	(171,517)	(250,034)		245,947	\$	248,308	2,30
Customer Advances for Construction	8.3		(481,414)		(59,613)	, ,	(481,414)		(59,613)		(54,937)	4,6
5 Major Plant Additions	8.4	(633,489)	37,099,266	\$	5,616,730	(599,629)	37,115,553	\$	5,564,081	\$	5,203,290	(413,4
6 Miscellaneous Rate Base Adj.	8.5	-	(23,721,364)	\$	(2,937,405)	-	(23,721,364)		(2,937,405)	\$	(2,706,965)	230,4
7 Powerdale Hydro Removal	8.6	(58,361)	97,700	\$	106,320	(58,361)	97,700	\$	106,320	\$	105,348	(9)
Removal of Colstrip =4 AFUDC	8.7	17,991	(360,049)		(73,630)	17,991	(360,049)	\$	(73,630)	\$	(70,125)	3,5
Trojan Unrecovered Plant Adjustment	8.8	(99,762)	(83,643)		150,705	(99,762)		\$	150,705	\$	151,478	7
Customer Service Deposits	8.9	(2,710)	(3,361,134)		(411,832)	(2,710)	(3,361,134)	\$	(411,832)	\$	(379,181)	32,6
Regulatory Asset Amortization	8.10	(1,950,000)	-	\$	3,148,208	(2,944,621)	-	\$	4,753,989	\$	4,752,838	1,604,6
2 Misc. Asset Sales and Removals	8.11	236,963	-	\$	(382,568)	236,963	-	\$	(382,568)	\$	(382,476)	!
3 Adjust AMA Plant Balance to EOP	8.12	-	22,392,711	\$	2,772,878	-	22,392,711	\$	2,772,878	\$	2,555,346	(217,5)
Investor Supplies working Capital	8.13	-	31,018,483	\$	3,841,004	-	31,018,483	\$	3,841,004	\$	3,539,677	(301,32
	0.1	(550,200)	207 222		1.005.202	(650,200)	204 777		1.005.202		1 000 242	(2.0
5 Production Factor 7 Total Adjustm	9.1	(650,290) 48,317,806	286,777 <b>849,625,445</b>	\$	1,085,383 27,201,271	(650,290) 55,140,609	286,777 <b>849,641,732</b>	\$	1,085,383 16,188,106	\$	1,082,343 7,955,872	(3,04)
7 Totai Adjustm	AHIS	40,317,000	042,043,443		41,401,4/1	33,140,009	047,041,732		10,100,100	ш	1,733,012	(17,445,3)
Adjusted Results at Company's ROR and Co	nversion			\$	27,201,269			\$	16,188,104	1		
Adjusted Results at Company's ROR and Co At Staff's ROR and Conversion	niversion			\$	18,966,529			\$	7.955.874			
Percentage Increase in Revenues				J	5.90%			φ	2.47%			
referringe melease in Revenues					5.7070				2.17/0			
Conversion Factor					0.61940				0.61955	1		
1										•		
5 Capital Structure			PacifiCorp						Sta	aff		
5	ļ	Structure	•	7	Weighted Cost		Structure					Weighted Co
7 Long-teri		48.25%	5.18%		2.499%		50.62%		5.19%		2.63%	2.627
Short terr		0.00%	0.00%		0.000%		0.00%		0.00%		0.00%	0.000
Droforro/	1 Stock	0.02%	6.75%		0.001%	1	0.20%		6.75%		0.020/	0.010

Short term Debt Preferred Stock Common Stock Weighted Average Cost of Capital 0.00% 0.02% 51.73% 100.00% 0.000% 0.001% 5.173% 7.670% 6.75% 10.00%

	Staff		
Structure			Weighted Cost
50.62%	5.19%	2.63%	2.627%
0.00%	0.00%	0.00%	0.000%
0.28%	6.75%	0.02%	0.019%
49.10%	9.00%	4.42%	4.419%
100.00%		7.070%	7.070%

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 3 of 107

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

1	Net Rate Base - Washington Jurisdiction
2	
3	Proposed Rate of Return
4	
5	Net Operating Income Requirement
6	
7	Proforma Net Operating Income
8	
9	Net Operating Income Deficiency
10	
11	NOI > Revenue Conversion Factor
12	
13	Revenue Requirement Deficiency (line 9/line 11)

\$ 27,201,269	\$ 31,938,957	\$	7,955,874
61.940%	61.940%		61.9550%
\$ 16,848,466	\$ 19,782,990	\$	4,929,061
\$ 48,317,806	\$ 44,780,972	\$	55,140,609
\$ 65,166,272	\$ 64,563,962	\$	60,069,670
7.6700%	7.6700%		7.0700%
\$ 849,625,445	\$ 841,772,649	\$	849,641,732
PacifiCorp (as Filed)	PacifiCorp (Rebuttal)	, I	Staff ated for certain attention rebuttal)

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

			(a) <b>Company</b>		(a) <b>Staff</b>	
	Operating Revenue		100.0000%		100.0000%	
	Operating Revenue Deductions:					
3			0.634%		0.611%	
4	, · · · · · · · · · · · · · · · · · · ·		3.873%		3.873%	
5	WUTC Fee		0.200%		0.200%	
6	Sub-Total		95.293%		95.316%	
7 8	State Income Tax		0.000%		0.000%	
9 10	Cult Takal		95.2930%		05.21600/	
11	Sub-Total		93.2930%		95.3160%	
12 13			33.3526%		33.3606%	
14	•		61.9400%		61.9550%	
15			01.540070		01.722070	
16			161.44660%		161.40750%	
17	Devenue Consisting Ton Detect					
19	Revenue Sensitive Tax Rates:		0.6340%		0.6110%	
20	· · · · · · · · · · · · · · · · · · ·		4.0730%		4.0730%	
21	Other taxes		4.0730%		4.0730%	
22	Nominal Tax Rate				0.35	
	Uncollectible Accounts:				0.55	
24		\$	2,038,688	\$	1,963,863	Line 42
25	· · · · · · · · · · · · · · · · · · ·				321,605,659	Page 1 - (e)9
26		-	0.6340%	-		Line 24/Line 25
27						
28						
29						
30	Customer Accounts Expense Breakdown (JAM Output)					
31	901 Supervision	S		\$	-	
32		CN		\$	168,767	
33				\$	168,767	
34						
		S		\$	792,591	
36		CN		\$	148,291	
37				\$	940,882	
38		_				
		S		\$	667,817	
40		CN		\$	3,142,045	
41				\$	3,809,862	
42	00411 11 (11 4	a		Ф	1.062.062	
		S		\$	1,963,863	
44		SG		\$	1 101	
45		CN		\$	1,191	
46				\$	1,965,054	
47	005 Mica Customer Assounts Europea	C		Ф		
48		S		\$	5.067	
49		CN		\$	5,067	
50				\$	5,067	
51 52	Total Customer Account Expense			¢	6 990 621	Page 1 (a)14
	Total Customer Account Expense			\$	6,889,631	Page 1 - (e)14
53						

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 5 of 107

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

	COMPANY I	PROPOSED			
1	Type of Capital	Cap.Structure	Cost	Weighted Cost	Debt Rate
2 Long-term Debt		48.25%	5.18%	2.499%	
3 Short term Debt		0.00%	0.00%	0.000%	2.499%
4 Preferred Stock		0.02%	6.75%	0.001%	
5 Common Stock		51.73%	10.00%	5.173%	
6	Weighted Average Cost of Capital	100.00%	•	7.670%	·
7	•				
8					
9	STAFF PR	OPOSED			
10					
11	Type of Capital	Cap.Structure	Cost	Weighted Cost	Debt Rate
12 Long-term Debt		50.62%	5.19%	2.627%	
13 Short term Debt		0.00%	0.00%	0.000%	2.627%
14 Preferred Stock		0.28%	6.75%	0.019%	
15 Common Stock		49.10%	9.00%	4.419%	
16	Weighted Average Cost of Capital	100.00%	•	7.070%	'

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

TOTAL ---->

3.2 3.3

3.1

3.4

3.5

Effective Price SO2 Emission REC & REA Temperature Revenue Normalization Normalization Allowance Sales Change Revenue Operating Revenues: 1 General Business Revenues 3,905,479 (5.692,761) (7.427.584)17.025.825 2 Interdepartmental 3 Special Sales 2,069,902 4 Other operating revenues (5.953.858) (2.253.339)**Total Operating Revenues** 21,524 (5.692,761)(7.427.584)17.025,825 (2.253.339)Operating Expenses: 8 Steam Production 7,422,911 9 Nuclear Production 10 Hydro Production 76,279 11 Other Power Supply (20,587,736) 4.055.380 12 Transmission 13 Distribution (112,754) 14 Customer Accounting 542,504 15 Customer Service & Info (10,661,993) 16 Sales 17 Administrative & General (1,047,202) Total O&M Expense (20,312,610) 19 Depreciation 1.909,986 82,362 20 Amortization 21 Taxes Other than Income (700,259) 22 Income Taxes: Federal 4.101.107 (1.992.466)(2.599.655)5,959,039 (681) (788,669) 23 : State 24 Deferred Income Taxes 969,645 295,256 25 Investment Tax Credit Adj. (779 539) 26 Misc. Revenue & Expense (776.049)27 (2,599,655)**Total Operating Expenses:** (14,729,308) (1,992,466)5,959,039 (481,474)(788,669)28 14,750,832 (4.827.929) 481.474 29 Net Operating Income: (3.700.295)11,066,786 (1,464,670) 30 31 Rate Base: 32 Electric Plant in Service 103,883,443 33 Plant Held for Future Use 34 Misc. Deferred Debits35 Electric Plant Acq Adj (5,671,386) 36 Nuclear Fuel 37 Prepayments (1,743,279) 38 Fuel Stock (6 914 149) 39 Material & Supplies (6,926,885) 40 Working Capital 41 Weatherization Loans 42 Misc. Rate Base 43 Total Electric Plant: 111,207,524 44 45 Deductions: 46 Accum. Prov. for Depreciation (30.041.120) 47 Accum. Prov. for Amortization (38,827) 48 Accum. Deferred Income Tax (15,414,928) 152,821 49 Unamortized ITC 1.646 (481,414) 50 Customer Advances for Const. 51 Customer Service Deposits (3,361,134) 52 Miscellaneous Deductions (486,388) (402,746)53 Total Deductions (49,822,166) (249,925) 55 56 59 **Total Rate Base:** 61,385,358 (249,925)60 TAX CALCULATION State Income Tax Rate 61 Per Company Federal Income Tax Rate cross check 19,821,584 63 Operating Revenue (5,692,761) 17.025.825 (2.253,339) 19.821.584 (7.427.584)776,049 64 Other Deductions 65 Interest (AFUDC) 836 414 66 Interest 67 Schedule "M" additions 1,806,314 58 68 Schedule "M" deductions 7,168,227 778,052 70 Income Before Tax 13,623,256 (5,692,761) (7,427,584) 17,025,825 (1,945)(2,253,339)71 State Income Tax 72 Taxable Income 13,623,256 (5,692,761) (1,945)(2,253,339) 73 Federal Income Tax Before Credits 4 768 140 (2.599.655) (681) (788,669) 74 Federal Tax Credit (667,033)75 Federal Income Tax (1,992,466) (2,599,655) 5,959,039 (788,669) (681)

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem For The Twelve Months Ended December 2022 Summary of Adjustments (Restating & Pro Forma) TOTAL --->

3.6 3.7 3.8 3.9

		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental 3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	235,094	41,326	-	25,889
5 Total Operating Revenues	21,524	235,094	41,326	-	25,889
6					
7 Operating Expenses:					
8 Steam Production	7,422,911	-	-	=	-
9 Nuclear Production 10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	_	_	_	-
12 Transmission	4,055,380	(112,130)	-	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	=	=
16 Sales	(1.047.202)	-	-	-	-
17 Administrative & General 18 Total O&M Expense	(1,047,202)	(112 120)	-		
18 Total O&M Expense	(20,312,610)	(112,130)	-	-	-
19 Depreciation	1,909,986	_	-	-	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(700,259)	-	-	-	-
22 Income Taxes: Federal	4,101,107	121,528	14,464	-	9,061
23 : State	-	-	-	-	-
24 Deferred Income Taxes	969,645	-	-	-	-
25 Investment Tax Credit Adj.	(770.520)	-	-	=	=
26 Misc. Revenue & Expense 27 Total Operating Expenses:	(779,539) ( <b>14,729,308</b> )	9,398	14,464		9,061
28	(14,727,500)	7,376	14,404		2,001
29 Net Operating Income:	14,750,832	225,696	26,862	=	16,828
30					
31 Rate Base:					
32 Electric Plant in Service	103,883,443	-	-	-	-
33 Plant Held for Future Use	-	-	-	=	-
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj 36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	=	=
38 Fuel Stock	(6,914,149)	_	_	_	_
39 Material & Supplies	(6,926,885)	-	-	=	=
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	=	-
43 Total Electric Plant:	111,207,524	-	-	-	-
44 45 Deductions:					
46 Accum. Prov. for Depreciation	(30,041,120)	_	_	_	_
47 Accum. Prov. for Amortization	(38,827)	_	-	_	-
48 Accum. Deferred Income Tax	(15,414,928)	_	-	=	=
49 Unamortized ITC	1,646	-	-	-	=
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	=	=
52 Miscellaneous Deductions	(486,388)	-	-	=	=
53 54 Total Deductions:	(49,822,166)				
55	(47,822,100)				
56 Total Rate Base:	61,385,358	_	-	_	-
59					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	19,821,584				
63 Operating Revenue	19,821,584	347,224	41,326	-	25,889
64 Other Deductions 65 Interest (AFUDC)	•	-	-	-	-
66 Interest	836,414	-	-	-	-
67 Schedule "M" additions	1,806,314	-	-	_	_
68 Schedule "M" deductions	7,168,227	_	-	-	-
69					
70 Income Before Tax	13,623,256	347,224	41,326	-	25,889
71 State Income Tax	-			-	-
72 Taxable Income	13,623,256	347,224	41,326	-	25,889
73 Federal Income Tax Before Credits 74 Federal Tax Credit	4,768,140	121,528	14,464	-	9,061
75 Federal Income Tax	(667,033) 4,101,107	121,528	14,464	-	9,061
, 5 2 Sucrai income 18A	4,101,107	141,340	1-1,104	-	2,001

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem For The twelve Months Education Science Scienc

			Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
	Operating Revenues:					
	General Business Revenues	3,905,479	Ξ	=	=	Ξ
	Interdepartmental	2.050.002	-	-	-	-
	Special Sales Other operating revenues	2,069,902 (5,953,858)	-	-	-	-
5		21,524	-		-	
6		21,324			<u></u>	
7						
8	Steam Production	7,422,911	=	(8,712)	225,878	=
9	Nuclear Production	· · · · -	=		· -	=
10	Hydro Production	76,279	-	(4,029)	104,470	-
11	Other Power Supply	(20,587,736)	(571)	(4,862)	126,049	(5,011)
12	Transmission	4,055,380	-	(2,512)	65,116	-
	Distribution	(112,754)	(125)	(9,992)	259,056	-
	Customer Accounting	542,504	(1,703)	(5,409)	140,246	-
	Customer Service & Info	(10,661,993)	(2,911)	(830)	21,520	(330)
	Sales	-	=	-	-	=
	Administrative & General	(1,047,202)	(9,144)	(11,243)	291,478	
18	Total O&M Expense	(20,312,610)	(14,454)	(47,589)	1,233,813	(5,341)
10	Depreciation	1,909,986				
	Amortization	82,362	_	-	-	=
	Taxes Other than Income	(700,259)				
	Income Taxes: Federal	4,101,107	7,740	16,656	(431,834)	1,869
23		.,101,107		-	(131,031)	-
	Deferred Income Taxes	969,645	_	_	_	_
	Investment Tax Credit Adj.	-	_	_	_	_
	Misc. Revenue & Expense	(779,539)	(7,660)	-	-	=
27		(14,729,308)	(14,374)	(30,933)	801,979	(3,472)
28						
29	Net Operating Income:	14,750,832	14,374	30,933	(801,979)	3,472
30						
31						
	Electric Plant in Service	103,883,443	-	-	-	-
	Plant Held for Future Use	-	-	-	-	-
	Misc. Deferred Debits	(5,671,386)	=	-	-	=
	Electric Plant Acq Adj	=	=	-	-	-
	Nuclear Fuel		-	-	-	-
	Prepayments	(1,743,279)	-	-	-	=
	Fuel Stock	(6,914,149)	=	-	-	=
	Material & Supplies	(6,926,885)	-	-	-	-
	Working Capital Weatherization Loans	28,579,779	-	-	-	-
	Misc. Rate Base	=	-	-	-	-
43		111,207,524	-		-	
44		111,207,324				
45						
	Accum. Prov. for Depreciation	(30,041,120)	_	_	_	_
	Accum. Prov. for Amortization	(38,827)	-	-	-	=
48	Accum. Deferred Income Tax	(15,414,928)	=	-	-	=
49	Unamortized ITC	1,646	-	-	-	-
50	Customer Advances for Const.	(481,414)	-	=	=	-
51	Customer Service Deposits	(3,361,134)	-	=	=	-
52	Miscellaneous Deductions	(486,388)	=	-	-	-
53						
54		(49,822,166)	=	=	=	<u> </u>
55						
56	Total Rate Base:	61,385,358	-	-	-	-
59						
	TAX CALCULATION	State Income Tax Rate				
	Per Company	Federal Income Tax Rate				
62		19,821,584 19,821,584	22.114	47,589	(1,233,813)	£ 241
	Operating Revenue Other Deductions	19,821,384	22,114	47,389	(1,233,613)	5,341
	Interest (AFUDC)	•	-	-	-	-
	Interest (APODC)	836,414	=	=	-	=
	Schedule "M" additions	1,806,314	-	_	-	-
	Schedule "M" deductions	7,168,227	-	_	-	-
69		.,,221				
	Income Before Tax	13,623,256	22,114	47,589	(1,233,813)	5,341
	State Income Tax	,,200	,		(-,,-10)	-
/ 1	•	12 (22 25)	22,114	47,589	(1,233,813)	5,341
	Taxable Income	13,623,256	22,114			
72	Taxable Income Federal Income Tax Before Credits	4,768,140	7,740	16,656	(431,834)	1,869
72 73 74						

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

		Remove Non- Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:	2 005 470					
General Business Revenues     Interdepartmental	3,905,479	-	-	-	-	-
3 Special Sales	2,069,902	=	=	_	=	-
4 Other operating revenues	(5,953,858)	(158,115)	-	-	-	-
5 Total Operating Revenues	21,524	(158,115)	-	-	-	-
6						
7 Operating Expenses: 8 Steam Production	7,422,911	(2,678)				
9 Nuclear Production	7,422,911	(2,078)	-	-	-	-
10 Hydro Production	76,279	=	-	-	-	-
11 Other Power Supply	(20,587,736)	=	=	(39,319)	=	=
12 Transmission	4,055,380	=	=	118,385	-	=
13 Distribution	(112,754)	-	-	(313,797)	-	-
14 Customer Accounting	542,504	-	(10.555.500)	-	-	-
15 Customer Service & Info 16 Sales	(10,661,993)	-	(10,677,589)	-	(305)	-
17 Administrative & General	(1,047,202)	-	-	(1,773,629)	(97)	1,497
18 Total O&M Expense	(20,312,610)	(2,678)	(10,677,589)	(2,008,360)	(402)	1,497
	(=-))	(=,)	(-0,011,007)	(=,000,000)	()	-,
19 Depreciation	1,909,986	-	-	-	-	-
20 Amortization	82,362	-	-	-	-	-
21 Taxes Other than Income	(700,259)	-	-	-	-	-
22 Income Taxes: Federal	4,101,107	(54,403)	3,753,899	263,494	141	(524)
23 : State	- 0.00 645	-	-	-	-	-
24 Deferred Income Taxes 25 Investment Tax Credit Adj.	969,645	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-	-
27 Total Operating Expenses:	(14,729,308)	(57,081)	(6,923,690)	(1,744,866)	(261)	973
28	X / - / -	(//	(-), -,,			
29 Net Operating Income:	14,750,832	(101,034)	6,923,690	1,744,866	261	(973)
30						
31 Rate Base:						
32 Electric Plant in Service	103,883,443	-	-	-	-	-
<ul><li>33 Plant Held for Future Use</li><li>34 Misc. Deferred Debits</li></ul>	(5 671 296)	-	-	-	-	-
35 Electric Plant Acq Adj	(5,671,386)	-	-	-	-	-
36 Nuclear Fuel	_	-	_	_	_	_
37 Prepayments	(1,743,279)	=	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-	-
40 Working Capital	28,579,779	=	=	-	-	=
41 Weatherization Loans	-	-	-	-	-	-
42 Misc. Rate Base 43 Total Electric Plant:	111,207,524			-	-	-
44	111,207,524					
45 Deductions:						
46 Accum. Prov. for Depreciation	(30,041,120)	=	=	=	=	=
47 Accum. Prov. for Amortization	(38,827)	=	=	-	-	=
48 Accum. Deferred Income Tax	(15,414,928)	-	-	-	-	-
49 Unamortized ITC	1,646	=	=	=	=	=
50 Customer Advances for Const.	(481,414)	-	-	-	-	-
51 Customer Service Deposits 52 Miscellaneous Deductions	(3,361,134)	-	-	-	-	-
53 Miscenaneous Deductions	(486,388)	-	-	-	-	-
54 Total Deductions:	(49,822,166)	-	-	-	-	-
55	(1,1-1,1-1,1-1,1-1,1-1,1-1,1-1,1-1,1-1,1					
56 Total Rate Base:	61,385,358	-	-	-	-	-
59						
60 TAX CALCULATION	State Income Tax Rate					
61 Per Company	Federal Income Tax Rate					
62 cross check 63 Operating Revenue	19,821,584 19,821,584	(155,437)	10,677,589	2,008,360	402	(1,497)
	17,021,384	(133,437)	10,077,369	2,000,300	402	(1,497)
64 Other Deductions					_	=
64 Other Deductions 65 Interest (AFUDC)	-	=	-	-		
	- 836,414	- -	-	-	-	=
<ul><li>65 Interest (AFUDC)</li><li>66 Interest</li><li>67 Schedule "M" additions</li></ul>	836,414 1,806,314	- - -	47,838	- -	-	-
65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions		- - -	47,838	1,255,521	- - -	- - -
65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69	1,806,314 7,168,227	- - - -	=		- - -	- - -
65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax	1,806,314	- - - - (155,437)	47,838	1,255,521	402	- - - (1,497)
65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax	1,806,314 7,168,227 13,623,256	=	10,725,427	752,839	=	=
65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax 72 Taxable Income	1,806,314 7,168,227 13,623,256 13,623,256	(155,437)	10,725,427	752,839 - 752,839	402	(1,497) (1,497) (1,497)
65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax	1,806,314 7,168,227 13,623,256	=	10,725,427	752,839	=	=

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

		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insigh Escalation
Operating Revenues:					
General Business Revenues	3,905,479	=	-	=	
2 Interdepartmental	2 060 002	-	-	-	
3 Special Sales 4 Other operating revenues	2,069,902 (5,953,858)	-	-	-	
Total Operating Revenues	21,524	-	-	-	
6					
Operating Expenses:					
8 Steam Production	7,422,911	-	8,569	-	
9 Nuclear Production	-	-	-	-	
) Hydro Production	76,279	-	(343)	-	
1 Other Power Supply	(20,587,736)	-	(61,551)	-	
2 Transmission	4,055,380	-	(5,247)	-	
3 Distribution	(112,754)	=	(29,261)	=	
4 Customer Accounting	542,504	422,425	(2,949)	-	
5 Customer Service & Info	(10,661,993)	-	-	-	
5 Sales	-	=	-	-	
7 Administrative & General	(1,047,202)	-	306,135	-	
8 Total O&M Expense	(20,312,610)	422,425	215,352	-	
9 Depreciation	1,909,986	=	-	-	
) Amortization	82,362	=	-	=	
1 Taxes Other than Income	(700,259)		-	-	
2 Income Taxes: Federal	4,101,107	(147,849)	(75,373)	=	
3 : State	-	-	-	-	
4 Deferred Income Taxes	969,645	=	=	-	
5 Investment Tax Credit Adj.	-	-	-	-	
Misc. Revenue & Expense	(779,539)	=	=	-	
7 Total Operating Expenses:	(14,729,308)	274,576	139,979	=	
8					
Net Operating Income:	14,750,832	(274,576)	(139,979)	-	
0					
Rate Base:					
2 Electric Plant in Service	103,883,443	=	=	-	
3 Plant Held for Future Use	-	=	=	-	
4 Misc. Deferred Debits	(5,671,386)	-	-	-	
5 Electric Plant Acq Adj	-	=	=	-	
6 Nuclear Fuel	-	=	=	-	
7 Prepayments	(1,743,279)	-	_	-	
8 Fuel Stock	(6,914,149)	=	=.	-	
9 Material & Supplies	(6,926,885)	=	=.	-	
Working Capital	28,579,779	=	=.	-	
1 Weatherization Loans	-	-	-	-	
2 Misc. Rate Base	-	-	_	-	
Total Electric Plant:	111,207,524	=	=	-	
4					
5 Deductions:					
6 Accum. Prov. for Depreciation	(30,041,120)	=	=.	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
8 Accum. Deferred Income Tax	(15,414,928)	-	-	-	
9 Unamortized ITC	1,646	=	-	-	
Customer Advances for Const.	(481,414)	-	-	-	
1 Customer Service Deposits	(3,361,134)	=	-	=	
2 Miscellaneous Deductions	(486,388)	-	-	-	
3					
4 Total Deductions:	(49,822,166)		-		
5					
Total Rate Base:	61,385,358	=	-	-	
9					
) TAX CALCULATION	State Income Tax Rate				
1 Per Company	Federal Income Tax Rate				
2 cross check	19,821,584				
3 Operating Revenue	19,821,584	(422,425)	(215,352)	-	
4 Other Deductions		-	-	-	
5 Interest (AFUDC)	-	=	-	-	
6 Interest	836,414	=	-	-	
7 Schedule "M" additions	1,806,314	=	-	-	
8 Schedule "M" deductions	7,168,227	-	-	-	
9					
) Income Before Tax	13,623,256	(422,425)	(215,352)	-	
1 State Income Tax	· · · · · ·	-		-	
	13,623,256	(422,425)	(215,352)	-	
2 Taxable Income					
2 Taxable Income 3 Federal Income Tax Before Credits	4,768,140	(147,849)	(75,373)	-	
		(147,849)	(75,373)	-	

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem For The Twelve Months Ended Decenius: 2010 ..... Summary of Adjustments (Restating & Pro Forma) TOTAL ---->

5.1

5.1.1 5.2 5.3

			Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
	Operating Revenues:	2 005 450				
	General Business Revenues	3,905,479	=	=	=	=
	Interdepartmental Special Sales	2,069,902	49,115,714	(47,209,017)	-	-
	Other operating revenues	(5,953,858)	49,113,714	(47,209,017)	679,898	-
5		21,524	49,115,714	(47,209,017)	679,898	-
6		· · · · · · · · · · · · · · · · · · ·		<u> </u>		
7	Operating Expenses:					
	Steam Production	7,422,911	2,396,809	4,462,529	-	=
	Nuclear Production	-	=	=	=	-
	Hydro Production	76,279		-	-	-
	Other Power Supply	(20,587,736)	34,894,113	(56,069,655)	=	-
	Transmission	4,055,380	310,073	3,489,790	-	-
	Distribution	(112,754) 542,504	-	-	-	-
	Customer Accounting Customer Service & Info	(10,661,993)	-	-	-	-
	Sales	(10,001,273)	-	-	=	_
	Administrative & General	(1,047,202)	_	-	_	_
18		(20,312,610)	37,600,995	(48,117,337)	_	-
		(==,===,===)	,,	(,,)		
19	Depreciation	1,909,986	-	=	=	(428,046)
	Amortization	82,362				
21	Taxes Other than Income	(700,259)	-	-	-	(41,073)
	Income Taxes: Federal	4,101,107	4,030,152	317,912	237,964	41,616
23		-	-	-	=	-
	Deferred Income Taxes	969,645	-	-	-	113,105
	Investment Tax Credit Adj.	-	=	=	=	-
	Misc. Revenue & Expense	(779,539)	-	-	-	=
27		(14,729,308)	41,631,147	(47,799,425)	237,964	(314,398)
28		14.750.022	7 404 560	500 400	441.024	214 200
29 30	1 0	14,750,832	7,484,568	590,409	441,934	314,398
31	Rate Base:					
	Electric Plant in Service	103,883,443				(28,327,256)
	Plant Held for Future Use	103,863,443	=	=	=	(20,327,230)
	Misc. Deferred Debits	(5,671,386)	_		_	
	Electric Plant Acq Adj	(5,071,500)	_	_	_	_
	Nuclear Fuel	_	_	_	_	-
	Prepayments	(1,743,279)	_	_	_	_
	Fuel Stock	(6,914,149)	-	-	=	=.
39	Material & Supplies	(6,926,885)	-	=	-	=
40	Working Capital	28,579,779	-	-	-	-
41	Weatherization Loans	-	=	-	=	-
42	Misc. Rate Base	=	-	-	-	-
43	Total Electric Plant:	111,207,524	-	-	-	(28,327,256)
44						
45						
	Accum. Prov. for Depreciation	(30,041,120)	-	=	-	18,631,294
	Accum. Prov. for Amortization	(38,827)	-	-	-	1 10 5 07 5
	Accum. Deferred Income Tax	(15,414,928)	-	-	-	1,126,971
	Unamortized ITC	1,646	-	=	-	1,646
	Customer Advances for Const. Customer Service Deposits	(481,414)	-	-	-	-
	Miscellaneous Deductions	(3,361,134) (486,388)	-	-	-	-
53		(400,388)	-	-	-	-
54	Total Deductions:	(49,822,166)	_	-	_	19,759,911
55	Total Deductions.	(+7,022,100)				17,757,711
56	Total Rate Base:	61,385,358	_	_	_	(8,567,345)
59		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				(-,,-
60	TAX CALCULATION	State Income Tax Rate				
	Per Company	Federal Income Tax Rate				
62		19,821,584				
	Operating Revenue	19,821,584	11,514,720	908,321	679,898	469,119
	Other Deductions		-	-	-	-
	Interest (AFUDC)	-	-	-	-	-
	Interest	836,414	=	=	=	-
	Schedule "M" additions	1,806,314	-	-	-	(52,188)
	Schedule "M" deductions	7,168,227	-	-	-	298,029
69						
	Income Before Tax	13,623,256	11,514,720	908,321	679,898	118,902
				-	-	-
71	State Income Tax	12 (22 25)	11 514 700	000 221	670.000	110.002
71 72	State Income Tax Taxable Income	13,623,256	11,514,720	908,321	679,898	118,902
71 72 73	State Income Tax Taxable Income Federal Income Tax Before Credits	4,768,140	11,514,720 4,030,152	908,321 317,912	679,898 237,964	118,902 41,616
71 72 73 74	State Income Tax Taxable Income					

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

6.1 6.2 6.3 6.4

		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreication Study
Operating Revenues:				_	
1 General Business Revenues	3,905,479	-	=	-	-
2 Interdepartmental		-	-	-	-
3 Special Sales	2,069,902 (5,953,858)	-	-	-	-
4 Other operating revenues 5 Total Operating Revenues	21,524				
6	21,024				
7 Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	(50,322)
9 Nuclear Production	=	=	=	-	-
10 Hydro Production	76,279	-	-	-	(16,833)
11 Other Power Supply	(20,587,736)	-	-	-	(9,067)
12 Transmission	4,055,380	=	=	-	(4,684)
13 Distribution	(112,754)	-	-	-	(18,634)
14 Customer Accounting	542,504	-	-	-	(10,104)
15 Customer Service & Info	(10,661,993)	=	=	-	(1,548)
16 Sales	(1.047.202)	=	=	-	(20.055)
17 Administrative & General 18 Total O&M Expense	(1,047,202)	-		-	(20,966)
18 Total Own Expense	(20,312,610)	-	-	-	(132,158)
19 Depreciation	1,909,986	_	_	2,013,216	_
20 Amortization	82,362	-	-	2,013,210	_
21 Taxes Other than Income	(700,259)	-		-	-
22 Income Taxes: Federal	4,101,107	(44,842)	=	=	(86,330)
23 : State		- (,512)	-	-	-
24 Deferred Income Taxes	969,645	48,623	=	(764,036)	143,764
25 Investment Tax Credit Adj.	-		-	-	
26 Misc. Revenue & Expense	(779,539)	=	-	-	-
27 Total Operating Expenses:	(14,729,308)	3,781	-	1,249,180	(74,724)
28					
Net Operating Income:	14,750,832	(3,781)	=	(1,249,180)	74,724
30					
31 Rate Base:					
32 Electric Plant in Service	103,883,443	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	=	=	-	-
35 Electric Plant Acq Adj	-	=	=	-	-
36 Nuclear Fuel	(1.742.270)	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies 40 Working Capital	(6,926,885) 28,579,779	=	=	-	-
41 Weatherization Loans	28,379,179	-	-	-	_
42 Misc. Rate Base	_	_	_	_	_
43 Total Electric Plant:	111,207,524	_	-	_	_
44	, ,				
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,041,120)	(196,210)	(6,488,165)	(2,013,216)	-
47 Accum. Prov. for Amortization	(38,827)	=	(38,827)	-	-
48 Accum. Deferred Income Tax	(15,414,928)	(16,555)	-	764,036	(143,764)
49 Unamortized ITC	1,646	=	-	-	=
50 Customer Advances for Const.	(481,414)	-	=	-	-
51 Customer Service Deposits	(3,361,134)	-	≘	=	=
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53	(40,922,166)	(010.765)	(6.526.002	(1.240.100)	(1.12.764)
54 Total Deductions:	(49,822,166)	(212,765)	(6,526,993)	(1,249,180)	(143,764)
55 56 Total Rate Base:	61,385,358	(212.765)	(6,526,993)	(1,249,180)	(143,764)
59 Total Rate Base:	61,363,336	(212,765)	(0,320,993)	(1,249,180)	(145,764)
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	19,821,584				
63 Operating Revenue	19,821,584	_	=	(2,013,216)	132,158
64 Other Deductions	•	-	-		-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	836,414	-	-	-	-
67 Schedule "M" additions	1,806,314	-	-	2,013,216	(378,814)
68 Schedule "M" deductions	7,168,227	128,121	=	=	=
69					
70 Income Before Tax	13,623,256	(128,121)	-	0	(246,657)
71 State Income Tax		-	-	-	-
72 Taxable Income	13,623,256	(128,121)	=	0	(246,657)
73 Federal Income Tax Before Credits	4,768,140	(44,842)			(86,330)
74 Federal Tax Credit	(667,033)		-	-	(0.5.222)
75 Federal Income Tax	4,101,107	(44,842)	-	-	(86,330)

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem Summary of Adjustments (Restating & Pro Forma) TOTAL ----> 7.1 7.2 7.3 7.4

		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
Operating Revenues:	2.005.450				
General Business Revenues     Interdepartmental	3,905,479	-	-	-	=
3 Special Sales	2,069,902	-	-	-	=
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	=	-	=
6					
7 Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	=
9 Nuclear Production	<del>_</del>	=	=	=	=
10 Hydro Production	76,279	-	=	-	=
11 Other Power Supply	(20,587,736)	=	=	=	=
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	=
14 Customer Accounting	542,504	-	-	-	=
15 Customer Service & Info	(10,661,993)	=	=	-	=
16 Sales	(1.047.202)	=	=	-	-
17 Administrative & General           18 Total O&M Expense	(1,047,202)	_	-		-
18 Total Own Expense	(20,312,610)	-	-	-	-
19 Depreciation	1,909,986	_	_	_	_
20 Amortization	82,362	_	_	_	
21 Taxes Other than Income	(700,259)	_	108,255	_	
22 Income Taxes: Federal	4,101,107	(292,745)	(37,889)	(661,917)	_
23 : State		(=>=,: :+)	(0.,005)	(001,511)	
24 Deferred Income Taxes	969,645	_	_	_	_
25 Investment Tax Credit Adj.	-	_	_	_	_
26 Misc. Revenue & Expense	(779,539)	-	-	-	=
27 Total Operating Expenses:	(14,729,308)	(292,745)	70,366	(661,917)	=
28			·		
29 Net Operating Income:	14,750,832	292,745	(70,366)	661,917	-
30					
31 Rate Base:					
32 Electric Plant in Service	103,883,443	-	-	-	-
33 Plant Held for Future Use	=	=	=	-	=
34 Misc. Deferred Debits	(5,671,386)	-	-	-	=
35 Electric Plant Acq Adj	-	-	=	-	-
36 Nuclear Fuel	-	-	-	-	=
37 Prepayments	(1,743,279)	-	-	-	=
38 Fuel Stock	(6,914,149)	-	=	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	=	-	-	-	-
42 Misc. Rate Base	- 111 207 524	=	-	-	=
43 Total Electric Plant:	111,207,524	-	-	-	-
44 45 Deductions:					
46 Accum. Prov. for Depreciation	(20.041.120)				
47 Accum. Prov. for Amortization	(30,041,120) (38,827)	=	=	-	-
48 Accum. Deferred Income Tax	(15,414,928)	-	-	_	(1,637,024)
49 Unamortized ITC	1,646	_	_	_	(1,037,024)
50 Customer Advances for Const.	(481,414)	_	_	_	_
51 Customer Service Deposits	(3,361,134)	_	_	_	_
52 Miscellaneous Deductions	(486,388)	-	-	-	=
53					
54 Total Deductions:	(49,822,166)	-	-	-	(1,637,024)
55					
56 Total Rate Base:	61,385,358	-	-	-	(1,637,024)
59					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	19,821,584				
63 Operating Revenue	19,821,584	-	(108,255)	-	-
64 Other Deductions	•	-	-	-	-
65 Interest (AFUDC)		-	-	-	-
66 Interest	836,414	836,414	-	=	=
67 Schedule "M" additions	1,806,314	=	=	-	=
68 Schedule "M" deductions 69	7,168,227	=	=	-	=
70 Income Before Tax	12 622 256	1026 11 1	(100 255)		
70 Income Before Tax 71 State Income Tax	13,623,256	(836,414)	(108,255)	-	-
71 State Income Tax 72 Taxable Income	13,623,256	(836,414)	(108,255)		-
73 Federal Income Tax Before Credits	4,768,140	(292,745)	(37,889)		
74 Federal Tax Credit	(667,033)	(272,143)	(37,889)	(661,917)	
75 Federal Income Tax	4,101,107	(292,745)	(37,889)	(661,917)	-
Laciai Income Lax	7,101,107	(272,143)	(57,007)	(001,717)	

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem For The Twelve Molitus Educat December 2025 Summary of Adjustments (Restating & Pro Forma) TOTAL ---> 7.5 7.6 7.7 7.8

		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Tax Adjustment
Operating Revenues:					
1 General Business Revenues	3,905,479	=	=	=	=
2 Interdepartmental	2.050.002	=	-	-	=
3 Special Sales 4 Other operating revenues	2,069,902 (5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524				-
6	21,021				
7 Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	=	-	-
10 Hydro Production	76,279	=	=	-	=
11 Other Power Supply	(20,587,736)	=	=	=	=
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754) 542,504	-	-	-	-
14 Customer Accounting 15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	(10,001,993)	=	=	=	=
17 Administrative & General	(1,047,202)	-	_	-	-
18 Total O&M Expense	(20,312,610)		_		
Total Get I Expense	(20,012,010)				
19 Depreciation	1,909,986	=	=	-	=
20 Amortization	82,362				
21 Taxes Other than Income	(700,259)	39,804	-	-	(807,244)
22 Income Taxes: Federal	4,101,107	(13,931)	=	-	282,536
23 : State	=	-	-	-	=
24 Deferred Income Taxes	969,645	=	(407,649)	(493,727)	=
25 Investment Tax Credit Adj.	<del>-</del>	=	-	-	=
26 Misc. Revenue & Expense	(779,539)		(405,640)	(402.525)	(504.500)
27 Total Operating Expenses:	(14,729,308)	25,873	(407,649)	(493,727)	(524,708)
28 29 Net Operating Income:	14,750,832	(25,873)	407,649	493,727	524,708
30	14,730,632	(23,873)	407,049	473,121	324,700
31 Rate Base:					
32 Electric Plant in Service	103,883,443	-	_	_	-
33 Plant Held for Future Use	-	_	_	_	_
34 Misc. Deferred Debits	(5,671,386)	=	=	-	Ξ
35 Electric Plant Acq Adj	=	-	-	-	-
36 Nuclear Fuel	=	=	-	-	=
37 Prepayments	(1,743,279)	-	=	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	=	=	=	=
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	111 207 524				-
43 Total Electric Plant:	111,207,524	-	-	-	-
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,041,120)	-	_	_	_
47 Accum. Prov. for Amortization	(38,827)	-	_	_	_
48 Accum. Deferred Income Tax	(15,414,928)	-	(9,662,969)	246,864	=
49 Unamortized ITC	1,646	=	-	· -	-
50 Customer Advances for Const.	(481,414)	=	=	-	=
51 Customer Service Deposits	(3,361,134)	-	=	=	=
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
54 Total Deductions:	(49,822,166)	-	(9,662,969)	246,864	-
55	** *** ***				
56 Total Rate Base: 59	61,385,358	=	(9,662,969)	246,864	=
	Ct-t- I T D-t-				
60 TAX CALCULATION 61 Per Company	State Income Tax Rate Federal Income Tax Rate				
62 cross check					
63 Operating Revenue	19,821,584	(39,804)	-	_	807,244
64 Other Deductions		(57,004)	=	_	-
65 Interest (AFUDC)	=	=	=	_	=
66 Interest	836,414	-	-	-	-
67 Schedule "M" additions	1,806,314	-	-	-	-
68 Schedule "M" deductions	7,168,227	-	-	-	-
69					
70 Income Before Tax	13,623,256	(39,804)	-	-	807,244
71 State Income Tax		-	-	-	=
72 Taxable Income	13,623,256	(39,804)	-	-	807,244
73 Federal Income Tax Before Credits	4,768,140	(13,931)	-	-	282,536
74 Federal Tax Credit	(667,033)	(12.021)	-	-	202.525
75 Federal Income Tax	4,101,107	(13,931)	=	-	282,536

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem For The Twelve Months Educa December 2025 State State Summary of Adjustments (Restating & Pro Forma) TOTAL ---> 8.1 8.2 8.3 8.4 8.5

				Customer		
		JimBridger Mine	Environmental	Advances for	Major Plant	Miscellaneous
		Rate Base	Remediation	Construction	Additions	Rate Base
Operating Revenues:	2 005 470					
1 General Business Revenues	3,905,479	Ξ	=	-	=	=
2 Interdepartmental 3 Special Sales	2,069,902	-	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-	-
6						
7 Operating Expenses:						
8 Steam Production	7,422,911	=	-	-	-	-
9 Nuclear Production	-	-	-	-	=	-
0 Hydro Production	76,279	=	=	=	=	=
1 Other Power Supply	(20,587,736)	-	=	=	-	-
2 Transmission 3 Distribution	4,055,380	-	-	-	-	-
Distribution     Customer Accounting	(112,754) 542,504	-	-	-	-	-
5 Customer Service & Info	(10,661,993)	_	-	-	-	_
6 Sales	(10,001,993)					_
7 Administrative & General	(1,047,202)	-	168,766	_	-	_
8 Total O&M Expense	(20,312,610)	-	168,766	_	_	-
9 Depreciation	1,909,986	-	-	-	694,623	-
0 Amortization	82,362	=	=	<u></u>	<u> </u>	=
1 Taxes Other than Income	(700,259)	-	=	=	-	-
2 Income Taxes: Federal	4,101,107	138,615	(49,695)	-	(1,999,943)	-
3 : State	=	=	=	-	-	-
4 Deferred Income Taxes	969,645	-	52,446	-	1,904,949	-
5 Investment Tax Credit Adj.	<del>-</del>	=	=	=	=	=
6 Misc. Revenue & Expense	(779,539)	-		-		_
7 Total Operating Expenses:	(14,729,308)	138,615	171,517	-	599,629	-
Net Operating Income:	14 750 922	(129 615)	(171.517)		(500,620)	
Net Operating Income:	14,750,832	(138,615)	(171,517)		(599,629)	
1 Rate Base:						
2 Electric Plant in Service	103.883.443	69,500,553			40,365,002	
3 Plant Held for Future Use	103,863,443	09,300,333	=	=	40,303,002	-
4 Misc. Deferred Debits	(5,671,386)	98,976	130,637	_	_	(5,698,348)
5 Electric Plant Acq Adj	(5,071,500)	-	-	-	_	(5,070,510)
6 Nuclear Fuel	-	-	-	-	-	-
7 Prepayments	(1,743,279)	-	=	-	=.	(1,743,279)
8 Fuel Stock	(6,914,149)	=	=	=	=	(6,914,149)
9 Material & Supplies	(6,926,885)	-	-	-	-	(6,926,885)
0 Working Capital	28,579,779	=	=	=	=	(2,438,704)
1 Weatherization Loans	-	=	-	-	-	-
Misc. Rate Base	-	-	=	=	=	-
Total Electric Plant:	111,207,524	69,599,529	130,637	-	40,365,002	(23,721,364)
4						
5 Deductions:	(20.041.120)	(20.255.500)			(512.205)	
6 Accum. Prov. for Depreciation	(30,041,120)	(39,255,599)	-	=	(713,307)	-
7 Accum. Prov. for Amortization 8 Accum. Deferred Income Tax	(38,827)	(2.600.059)	(290 671)	-	(2.526.142)	-
9 Unamortized ITC	(15,414,928) 1,646	(3,609,058)	(380,671)	=	(2,536,143)	=
0 Customer Advances for Const.	(481,414)	-	-	(481,414)	-	-
1 Customer Service Deposits	(3,361,134)	-	-	(+01,+14)	-	-
2 Miscellaneous Deductions	(486,388)	-	_	_	-	_
3	(,500)					
4 Total Deductions:	(49,822,166)	(42,864,657)	(380,671)	(481,414)	(3,249,449)	-
5	, , , , , , , , , , , , , , , , , , , ,					
6 Total Rate Base:	61,385,358	26,734,872	(250,034)	(481,414)	37,115,553	(23,721,364)
9						
0 TAX CALCULATION	State Income Tax Rate			· · · · · · · · · · · · · · · · · · ·		
1 Per Company	Federal Income Tax Rate					
2 cross check	19,821,584					
3 Operating Revenue	19,821,584	-	(168,766)	-	(694,623)	-
4 Other Deductions	•	-	=	-	-	-
5 Interest (AFUDC)	026 414	=	=	=	=	=
6 Interest 7 Schedule "M" additions	836,414 1 806 314	(28,035)	(204 575)	-	604 622	-
8 Schedule "M" additions	1,806,314		(294,575)	-	694,623 5 714 123	-
o senedure ivi ucuuctions	7,168,227	(424,077)	(321,354)	-	5,714,123	-
Q		206.042	(141,987)	_	(5,714,123)	
9 0. Income Before Tax	13 623 256			-	(2,717,143)	-
0 Income Before Tax	13,623,256	396,042	(111,507)	_	_	_
0 Income Before Tax 1 State Income Tax	=	=		-	(5,714.123)	-
0 Income Before Tax 1 State Income Tax 2 Taxable Income	13,623,256 - 13,623,256 4,768,140	396,042 138,615	(141,987)	<u>-</u> - -	(5,714,123) (1,999,943)	-
0 Income Before Tax 1 State Income Tax	13,623,256	396,042		- - -	(5,714,123) (1,999,943)	- - -

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem For The Twelve Months Ended December 2012 ..... Summary of Adjustments (Restating & Pro Forma) TOTAL ---->

8.7

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8.8

		Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	=	=
2 Interdepartmental	-	=	-	-	-
3 Special Sales	2,069,902	-	-	-	-
Other operating revenues	(5,953,858)	<u> </u>	-		-
5 Total Operating Revenues	21,524	-	-	-	-
<ul><li>7 Operating Expenses:</li></ul>					
8 Steam Production	7,422,911	-	_	-	_
9 Nuclear Production	-,,	_	_	_	_
10 Hydro Production	76,279	-	_	=	=
11 Other Power Supply	(20,587,736)	-	_	=	=
12 Transmission	4,055,380	-	-	-	=
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	=	=	=
15 Customer Service & Info	(10,661,993)	=	-	=	=
16 Sales	-	-	=	=	=
17 Administrative & General	(1,047,202)	-	-	-	=
18 Total O&M Expense	(20,312,610)	-	-	=	=
19 Depreciation	1,909,986	-	(17,991)	-	-
20 Amortization	82,362	82,362		-	-
21 Taxes Other than Income	(700,259)	-	-	-	-
22 Income Taxes: Federal	4,101,107	(86,068)	-	99,762	(1,459)
23 : State	=	=	-	=	-
24 Deferred Income Taxes	969,645	62,067	-	=	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	4,169
27 Total Operating Expenses:	(14,729,308)	58,361	(17,991)	99,762	2,710
28					
29 Net Operating Income:	14,750,832	(58,361)	17,991	(99,762)	(2,710)
30					
31 Rate Base:					
32 Electric Plant in Service	103,883,443	=	(360,049)	=	=
33 Plant Held for Future Use	=	=	=	=	=
34 Misc. Deferred Debits	(5,671,386)	(202,652)	=	=	-
35 Electric Plant Acq Adj	=	-	-	-	-
36 Nuclear Fuel		=	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	=	-	-	-
41 Weatherization Loans	=	-	-	-	-
42 Misc. Rate Base	-	-		-	-
43 Total Electric Plant:	111,207,524	(202,652)	(360,049)	-	-
44					
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,041,120)	-	-	=	-
47 Accum. Prov. for Amortization	(38,827)	200.252	-	=	-
48 Accum. Deferred Income Tax	(15,414,928)	300,352	-	=	-
49 Unamortized ITC	1,646	=	-	=	-
50 Customer Advances for Const.	(481,414)	=	-	-	(2.251.124)
51 Customer Service Deposits	(3,361,134)	-	-		(3,361,134)
52 Miscellaneous Deductions	(486,388)	-	-	(83,643)	-
53	(40.000.155)	200.252		(02.612)	(2.261.124)
54 Total Deductions:	(49,822,166)	300,352	-	(83,643)	(3,361,134)
55 Total Pata Page	(1.30F.350	07.700	(200.040)	(02.612)	(2.261.124)
56 Total Rate Base: 59	61,385,358	97,700	(360,049)	(83,643)	(3,361,134)
	Stata Income T D-t-				
60 TAX CALCULATION 61 Per Company	State Income Tax Rate				
62 cross check	Federal Income Tax Rate 19,821,584				
62 cross check 63 Operating Revenue		(92.262)	17,991		(4.160)
63 Operating Revenue 64 Other Deductions	19,821,584	(82,362)	17,991	-	(4,169)
	•	-	-	-	-
65 Interest (AFUDC)	926 414	-	-	-	-
66 Interest 67 Schedule "M" additions	836,414 1 806 314	(201 567)	-	-	-
68 Schedule "M" deductions	1,806,314	(201,567)	17,991	(285,034)	-
68 Schedule M deductions 69	7,168,227	(38,022)	17,991	(263,034)	-
70 Income Before Tax	13,623,256	(245,907)	-	285,034	(4 160)
70 Income Before Tax 71 State Income Tax	13,023,230	(243,907)	-	263,034	(4,169)
72 Taxable Income	13,623,256	(245,907)	-	285,034	(4,169)
73 Federal Income Tax Before Credits	4,768,140	(86,068)		99,762	(1,459)
74 Federal Tax Credit	(667,033)	(00,000)	-	99,702	(1,437)
75 Federal Income Tax	4,101,107	(86,068)	-	99,762	(1,459)
/ J 1 cociai income 1dX	4,101,107	(00,008)		77,702	(1,439

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

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8.11 8.12 8.13

		Regulatory Aasset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	=	-
2 Interdepartmental 3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	(4,530,186)	-	-	-
5 Total Operating Revenues	21,524	(4,530,186)	-	-	-
6					
7 Operating Expenses:					
8 Steam Production 9 Nuclear Production	7,422,911	=	=	=	-
10 Hydro Production	76,279	-	(6,984)	-	-
11 Other Power Supply	(20,587,736)	_	(0,564)		
12 Transmission	4,055,380	_	_	-	_
13 Distribution	(112,754)	=	=	≘	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	=	<u> </u>	-	-
18 Total O&M Expense	(20,312,610)	-	(6,984)	-	-
10 Depreciation	1,909,986		(257 574)		
19 Depreciation 20 Amortization	82,362	-	(357,574)	-	-
21 Taxes Other than Income	(700,259)	-		-	
22 Income Taxes: Federal	4,101,107	(1,585,565)	127,595	-	-
23 : State	-	-	-	=.	-
24 Deferred Income Taxes	969,645	-	-	-	-
25 Investment Tax Credit Adj.	- · · · · · · · · · · · · · · · · · · ·	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,729,308)	(1,585,565)	(236,963)	=	-
28					
Net Operating Income:	14,750,832	(2,944,621)	236,963	-	-
30 P. ( P.					
31 Rate Base:	103,883,443			22 202 711	
32 Electric Plant in Service 33 Plant Held for Future Use	103,883,443	-	-	22,392,711	-
34 Misc. Deferred Debits	(5,671,386)	=	-	-	_
35 Electric Plant Acq Adj	(5,071,500)	_	_	-	_
36 Nuclear Fuel	-	-	=	=	-
37 Prepayments	(1,743,279)	=	=	=	=
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	=	=	-
40 Working Capital	28,579,779	-	-	-	31,018,483
41 Weatherization Loans	-	-	=	=	-
42 Misc. Rate Base	-	-	-	22 202 711	21 010 102
43 Total Electric Plant:	111,207,524	-	-	22,392,711	31,018,483
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,041,120)				
47 Accum. Prov. for Amortization	(38,827)	_		-	_
48 Accum. Deferred Income Tax	(15,414,928)	=	=	=	_
49 Unamortized ITC	1,646	=	-	=	-
50 Customer Advances for Const.	(481,414)	=	=	=	-
51 Customer Service Deposits	(3,361,134)	=	-	=	=
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53	7 to Mar. 1				
54 Total Deductions:	(49,822,166)	-	-	-	-
55 56	<1.205.250			22 202 711	21 010 402
56 Total Rate Base: 59	61,385,358	-	-	22,392,711	31,018,483
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check					
63 Operating Revenue	19,821,584	(4,530,186)	364,558	=	-
64 Other Deductions		-		-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	836,414	Ξ	=	=	=
67 Schedule "M" additions	1,806,314	-	-	-	-
68 Schedule "M" deductions	7,168,227	-	-	-	-
69					
70 Income Before Tax	13,623,256	(4,530,186)	364,558	-	-
71 State Income Tax 72 Taxable Income	13,623,256	(4,530,186)	364,558	=	<u> </u>
73 Federal Income Tax Before Credits	4,768,140	(1,585,565)	127,595	-	-
74 Federal Tax Credit	(667,033)	(1,505,505)	121,333	<u> </u>	<u>-</u>
75 Federal Income Tax	4,101,107	(1,585,565)	127,595	_	_
- 44	1,202,107	(1,000,000)	121,075		

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

		Production Factor
Operating Revenues:		ractor
1 General Business Revenues	3,905,479	-
2 Interdepartmental	-	-
3 Special Sales	2,069,902 (5,953,858)	163,205
4 Other operating revenues 5 Total Operating Revenues	21,524	5,575
6	,	,
7 Operating Expenses:		
8 Steam Production	7,422,911	390,838
9 Nuclear Production 10 Hydro Production	76,279	-
11 Other Power Supply	(20,587,736)	582,139
12 Transmission	4,055,380	196,588
13 Distribution	(112,754)	-
14 Customer Accounting	542,504	-
15 Customer Service & Info 16 Sales	(10,661,993)	-
17 Administrative & General	(1,047,202)	=
18 Total O&M Expense	(20,312,610)	1,169,565
19 Depreciation	1,909,986	5,758
20 Amortization 21 Taxes Other than Income	82,362	
22 Income Taxes: Federal	(700,259) 4,101,107	(371,099)
23 : State	-	(3/1,0//)
24 Deferred Income Taxes	969,645	14,846
25 Investment Tax Credit Adj.	-	-
26 Misc. Revenue & Expense	(779,539)	-
27 Total Operating Expenses: 28	(14,729,308)	819,070
29 Net Operating Income:	14,750,832	(650,290)
30		
31 Rate Base:		
32 Electric Plant in Service	103,883,443	312,482
<ul><li>33 Plant Held for Future Use</li><li>34 Misc. Deferred Debits</li></ul>	(5,671,386)	=
35 Electric Plant Acq Adj	(3,071,360)	-
36 Nuclear Fuel	-	-
37 Prepayments	(1,743,279)	-
38 Fuel Stock	(6,914,149)	-
39 Material & Supplies	(6,926,885)	-
40 Working Capital 41 Weatherization Loans	28,579,779	-
42 Misc. Rate Base	-	=
43 Total Electric Plant:	111,207,524	312,482
44		
45 Deductions:	(20.041.120)	(5.017)
46 Accum. Prov. for Depreciation 47 Accum. Prov. for Amortization	(30,041,120) (38,827)	(5,917)
48 Accum. Deferred Income Tax	(15,414,928)	(19,788)
49 Unamortized ITC	1,646	=
50 Customer Advances for Const.	(481,414)	=
51 Customer Service Deposits	(3,361,134)	-
52 Miscellaneous Deductions 53	(486,388)	-
54 Total Deductions:	(49,822,166)	(25,705)
55	, , , ,	
56 Total Rate Base:	61,385,358	286,777
59	C I T. D	
60 TAX CALCULATION 61 Per Company	State Income Tax Rate Federal Income Tax Rate	
62 cross check	19,821,584	
63 Operating Revenue	19,821,584	(1,006,543)
64 Other Deductions		-
65 Interest (AFUDC)	926 111	-
66 Interest 67 Schedule "M" additions	836,414 1,806,314	5,758
68 Schedule "M" deductions	7,168,227	5,758 44,876
69	7,100,227	. 1,070
70 Income Before Tax	13,623,256	(1,045,662)
71 State Income Tax	-	-
72 Taxable Income	13,623,256	(1,045,662)
73 Federal Income Tax Before Credits	4,768,140	(365,982)
	(667 033)	(5 117)
74 Federal Tax Credit 75 Federal Income Tax	(667,033) 4,101,107	(5,117) (371,099)

RESTATING ----> 3.1

3.2 3.3

3.4

			Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
	Operating Revenues:	2.005.450	(5 (00 5(1)	(7.427.504)	17.025.025		
	General Business Revenues  ! Interdepartmental	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-
	Special Sales	49,115,714	-	_	_	-	_
	Other operating revenues	(5,636,807)	-	_	_	_	(2,253,339)
5		47,384,386	(5,692,761)	(7,427,584)	17,025,825	=	(2,253,339)
6	5				-		
7					=		
	S Steam Production	2,343,667	=	-	=	=	=
	Nuclear Production	-	-	-	-	-	-
	Hydro Production	(28,190)	-	-	-	-	-
	Other Power Supply	34,773,731	=	=	=	=	-
	2 Transmission 3 Distribution	303,885	-	-	-	-	-
	Customer Accounting	(371,809) 402,258	-	-	-	-	
	Customer Service & Info	(10,683,513)	_	_	_		_
	Sales	(10,003,513)	_	_	_	_	_
	Administrative & General	(1,360,416)	-	_	_	-	_
18		25,379,614	-	_	_	-	_
-	Total Ottil Elipelise	20,075,011					
19	Depreciation	1,209,606	=	_	=	=	-
	) Amortization	-	-	-	-	-	-
	Taxes Other than Income	(41,073)	-	=	-	-	-
	Income Taxes: Federal	7,609,951	(1,992,466)	(2,599,655)	5,959,039	=	(788,669)
23	: State	-	-	-	-	-	-
	Deferred Income Taxes	(1,356,097)	-	-	-	-	-
25	Investment Tax Credit Adj.	=	=	=	=	=	-
	Misc. Revenue & Expense	(3,490)	-	-	-	-	-
27		32,798,510	(1,992,466)	(2,599,655)	5,959,039	=	(788,669)
28					-		
29		14,585,876	(3,700,295)	(4,827,929)	11,066,786	-	(1,464,670)
30							
31							
	Electric Plant in Service	63,205,959	=	=	=	=	=
	Plant Held for Future Use	(5.460.725)	-	-	=	-	-
	Misc. Deferred Debits	(5,468,735)	-	-	-	-	-
	Electric Plant Acq Adj Nuclear Fuel	=	-	-	-	-	-
	Prepayments	(1,743,279)	=	=	=	=	-
	Fuel Stock	(6,914,149)	=	=	=	=	-
	Material & Supplies	(6,926,885)	_	_	_	_	_
	Working Capital	28,579,779	_	_	=	_	_
	Weatherization Loans	=-,,	_	_	=	_	_
	Misc. Rate Base	=	_	_	_	_	_
43		70,732,691	-	-	-	-	-
44							
45	Deductions:						
46	Accum. Prov. for Depreciation	(29,125,686)	=	=	=	=	-
47	Accum. Prov. for Amortization	(38,827)	-	-	=	-	-
	Accum. Deferred Income Tax	(13,295,616)	=	-	-	-	-
	Unamortized ITC	1,646	=	=	=	=	=
	Customer Advances for Const.	(481,414)	-	-	-	-	-
	Customer Service Deposits	(3,361,134)	-	-	-	-	-
	2 Miscellaneous Deductions	(83,643)	=	-	=	-	-
53 54		(46,384,674)		_	=		
55		(40,384,674)		-	-	-	-
56		24,348,018					
59		24,348,018	=	=	=	-	=
	TAX CALCULATION	State Income Tax Rate					
	Per Company	Federal Income Tax Rate		35%			
62	1 2	20,839,730		3570			
	Operating Revenue	20,839,730	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
	Other Deductions	=	-		_	-	-
	Interest (AFUDC)	-	-	-	-	-	-
	5 Interest	(136,623)	-	-	-	-	-
	Schedule "M" additions	1,307,442	=	=	=		=
	S Schedule "M" deductions	541,076	-	-	-	-	-
69							
	Income Before Tax	21,742,719	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
	State Income Tax	-	=	-	-	-	-
	Taxable Income	21,742,719	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
	Federal Income Tax Before Credits	7,609,952	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
	Federal Tax Credit	-					(788,669)
	Federal Income Tax	7,609,951	(1,992,466)	(2,599,655)	5,959,039		

**RESTATING --->** 3.6 3.7 3.8 3.9

		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
Operating Revenues: 1 General Business Revenues	3,905,479				
2 Interdepartmental	3,903,479	-	-	-	- -
3 Special Sales	49,115,714	-	-	-	-
4 Other operating revenues	(5,636,807)	(213,923)	-	-	(11,430)
5 Total Operating Revenues	47,384,386	(213,923)	-	-	(11,430)
<ul><li>6</li><li>7 Operating Expenses:</li></ul>					
8 Steam Production	2,343,667	_	-	-	-
9 Nuclear Production	-	=	-	-	-
10 Hydro Production	(28,190)	-	-	-	-
11 Other Power Supply	34,773,731	-	-	=	≘
12 Transmission 13 Distribution	303,885	(112,130)	-	-	=
14 Customer Accounting	(371,809) 402,258	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	-	=	=
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	-	-
18 Total O&M Expense	25,379,614	(112,130)	-	-	-
19 Depreciation	1,209,606				
20 Amortization	1,209,000	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,609,951	(35,628)	-	-	(4,001)
23 : State	9	-	-	=	
24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj.	(2.400)	-	-	-	-
26 Misc. Revenue & Expense 27 Total Operating Expenses:	(3,490) <b>32,798,510</b>	(147,758)	-		(4.001)
28	32,770,310	(147,730)			(4,001)
29 Net Operating Income:	14,585,876	(66,165)	-	-	(7,429)
30					
31 Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	-
<ul><li>33 Plant Held for Future Use</li><li>34 Misc. Deferred Debits</li></ul>	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	(5,406,755)		_	-	-
36 Nuclear Fuel	=	-	-	=	=
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital 41 Weatherization Loans	28,579,779	-	-	-	=
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	=	=
44					
45 Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
47 Accum. Prov. for Amortization 48 Accum. Deferred Income Tax	(38,827) (13,295,616)	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	_	_	-	-
51 Customer Service Deposits	(3,361,134)	-	-	=	=
52 Miscellaneous Deductions	(83,643)	-	-	=	=
53					
54 Total Deductions:	(46,384,674)	-	-	-	=
55 56 Total Rate Base:	24,348,018	_	_	_	_
59	24,340,010				
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	20,839,730				
63 Operating Revenue	20,839,730	(101,793)	-	-	(11,430)
64 Other Deductions 65 Interest (AFUDC)	=	=	-	-	-
66 Interest	(136,623)	-	-	-	-
67 Schedule "M" additions	1,307,442	_	_	-	-
68 Schedule "M" deductions	541,076	-	-	-	-
69					
70 Income Before Tax	21,742,719	(101,793)	-	-	(11,430)
71 State Income Tax	21,742,719	(101.702)	-		(11.420)
72 Taxable Income 73 Federal Income Tax Before Credits	7,609,952	(35,628)	-	-	(11,430)
74 Federal Tax Credit	1,007,732	(55,020)			(4,001)
75 Federal Income Tax	7,609,951	(35,628)	-	-	(4,001)
**	- / /-				( )/

**RESTATING ---->** 4.1 4.2 4.3

		Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental		-	-	-	-
3 Special Sales	49,115,714	-	-	-	-
4 Other operating revenues	(5,636,807)		=	-	-
5 Total Operating Revenues	47,384,386	-	-	-	
6 7 Operating Expenses:					
8 Steam Production	2,343,667		(8,712)		
9 Nuclear Production	2,343,007		(6,712)	_	
10 Hydro Production	(28,190)	_	(4,029)	-	-
11 Other Power Supply	34,773,731	(571)	(4,862)	-	(5,011)
12 Transmission	303,885	-	(2,512)	-	-
13 Distribution	(371,809)	(125)	(9,992)	-	=
14 Customer Accounting	402,258	(1,703)	(5,409)	=	-
15 Customer Service & Info	(10,683,513)	(2,911)	(830)	-	(330)
16 Sales	-	=	-	=	-
17 Administrative & General	(1,360,416)	(9,144)	(11,243)	-	-
18 Total O&M Expense	25,379,614	(14,454)	(47,589)	-	(5,341)
19 Depreciation	1,209,606	=	=	=	=
20 Amortization	=	<u> </u>	=	=	=
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,609,951	7,740	16,656	Ξ	1,869
23 : State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	=	-	-
25 Investment Tax Credit Adj.	-	-	-	=	=
26 Misc. Revenue & Expense	(3,490)	(7,660)	=	Ξ	Ξ
27 Total Operating Expenses:	32,798,510	(14,374)	(30,933)	-	(3,472)
28					
29 Net Operating Income:	14,585,876	14,374	30,933	=	3,472
30					
31 Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	=
35 Electric Plant Acq Adj	-	=	-	-	=
36 Nuclear Fuel	-	-	-	-	=
37 Prepayments	(1,743,279)	-	=	=	=
38 Fuel Stock	(6,914,149)	-	-	-	=
39 Material & Supplies	(6,926,885)	-	=	=	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base		-	-	-	-
43 Total Electric Plant:	70,732,691	=	=	=	-
44					
45 Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	=	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	=
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-
49 Unamortized ITC	1,646	=	-	=	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits 52 Miscellaneous Deductions	(3,361,134)	-	-	-	-
53 Miscenaneous Deductions 53	(83,643)	-	-	-	-
54 Total Deductions:	(46,384,674)			-	-
55	(40,384,074)	-	-	-	-
	24,348,018				
56 Total Rate Base: 59	24,348,018	-	-	-	=
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check					
	20,839,730	22,114	47,589	-	5,341
		,		-	-
63 Operating Revenue	-				
63 Operating Revenue 64 Other Deductions	· · · · -	_	-	-	
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC)	- -	-	-	=	-
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest	(136,623)	- - -	-	<del>-</del> - -	- - -
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions	(136,623) 1,307,442	- - -	- - -	- - -	- - -
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions	(136,623)	- - -	- - -	- - - -	- - - -
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69	(136,623) 1,307,442 541,076	- - - - 22 114	- - - - 47 589	- - - - -	- - - - 5 341
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 88 Schedule "M" deductions 69 70 Income Before Tax	(136,623) 1,307,442	22,114	47,589	- - - - - -	5,341
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69	(136,623) 1,307,442 541,076 21,742,719	=		- - - - - -	5,341 - 5,341
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax	(136,623) 1,307,442 541,076 21,742,719 21,742,719	22,114	47,589	- - - - - - -	=
63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax 72 Taxable Income	(136,623) 1,307,442 541,076 21,742,719	=		- - - - - - - -	5,341

PacifiCorp General Rate Case UE-140617

For The Twelve Months Ended December 2013 - Staff Revenue Requirem

Operating Revenues:

Operating Expenses:

Total O&M Expense

**Total Operating Expenses:** 

Net Operating Income:

Total Electric Plant:

Total Deductions

**Total Rate Base:** 

cross check

Deductions:

Rate Base:

**Total Operating Revenues** 

Summary of Restating Adjustments

1 General Business Revenues

4 Other operating revenues

2 Interdepartmental 3 Special Sales

8 Steam Production

9 Nuclear Production 10 Hydro Production

11 Other Power Supply

14 Customer Accounting

15 Customer Service & Info

17 Administrative & General

22 Income Taxes: Federal

25 Investment Tax Credit Adj.

26 Misc. Revenue & Expense

32 Electric Plant in Service

36 Nuclear Fuel 37 Prepayments

38 Fuel Stock

39 Material & Supplies

41 Weatherization Loans 42 Misc. Rate Base

46 Accum. Prov. for Depreciation

47 Accum. Prov. for Amortization

48 Accum. Deferred Income Tax

50 Customer Advances for Const. 51 Customer Service Deposits

52 Miscellaneous Deductions

60 TAX CALCULATION

67 Schedule "M" additions

70 Income Before Tax

71 State Income Tax 72 Taxable Income

74 Federal Tax Credit 75 Federal Income Tax

68 Schedule "M" deductions

73 Federal Income Tax Before Credits

61 Per Company

63 Operating Revenue

64 Other Deductions 65 Interest (AFUDC) 66 Interest

40 Working Capital

49 Unamortized ITC

33 Plant Held for Future Use 34 Misc. Deferred Debits35 Electric Plant Acq Adj

: State 24 Deferred Income Taxes

12 Transmission

13 Distribution

19 Depreciation

20 Amortization 21 Taxes Other than Income

16 Sales

23

27

28

29

30 31

43

44 45

53

55 56 59 RESTATING ---->

3,905,479

49,115,714

(5.636.807)

47,384,386

2.343,667

34,773,731

303.885

(371,809)

402,258

(10,683,513)

(1,360,416)

25,379,614

1.209,606

(1,356,097)

32,798,510

14,585,876

63,205,959

(5,468,735)

(1,743,279)

(6 914 149)

(6,926,885)

28,579,779

70,732,691

(29,125,686)

(13,295,616)

(3,361,134)

(46,384,674)

24,348,018

20,839,730

20,839,730

(136 623)

541,076

1,307,442

21,742,719

21,742,719

7,609,952

7,609,951

State Income Tax Rate Federal Income Tax Rate

(83,643)

(38,827)

1.646 (481,414)

(3.490)

(41,073) 7,609,951

(28,190)

4.6

DSM Removal

Adjustment

(10,677,589)

(10,677,589)

3.753.899

(6,923,690)

6.923.690

4.5

Remove Non-

Recurring Entries

(158.115)

(158,115)

(2.678)

(2,678)

(54,403)

(57,081)

(101.034)

(155,437)

(155,437)

(155,437)

(54,403)

10,677,589

47,838

10,725,427

3,753,899

2.030.096

1,255,521

774,575

271,101

271,101

402

141

141

(1,497)

(524)

(524)

4.7

Insurance

Expense

(39,319)

118.385

(313,797)

(1,795,365)

(2,030,096)

271.101

(1,758,995)

1.758.995

4.8 4.9 Memberships & Advertising Subscriptions (305)(97) 1,497 (402) 1,497 (524) 141 973 (261)(973) 261 (1.497) 402 402 (1,497)

**RESTATING --->** 4.10 4.11 4.12 4.13

		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insigh Escalation
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-		
2 Interdepartmental 3 Special Sales	49,115,714	-	-		
4 Other operating revenues	(5,636,807)	-	-		
5 Total Operating Revenues	47,384,386				
6	,,				
7 Operating Expenses:					
8 Steam Production	2,343,667	=	8,569		
9 Nuclear Production	-	-			
Hydro Production	(28,190)	-	(343)		
1 Other Power Supply	34,773,731	=	(61,551)		
2 Transmission	303,885	-	(5,247)		
3 Distribution	(371,809)	-	(29,261)		
4 Customer Accounting	402,258	422,425	(2,949)		
5 Customer Service & Info	(10,683,513)	-	-		
6 Sales	-	=	-		
7 Administrative & General	(1,360,416)	=	306,135		
8 Total O&M Expense	25,379,614	422,425	215,352	-	
-					
9 Depreciation	1,209,606	-	-	-	
0 Amortization	=	-	-	-	
1 Taxes Other than Income	(41,073)	-	-	-	
2 Income Taxes: Federal	7,609,951	(147,849)	(75,373)	-	
3 : State	-	-	-	-	
4 Deferred Income Taxes	(1,356,097)	-	-	-	
5 Investment Tax Credit Adj.	-	-	-	-	
6 Misc. Revenue & Expense	(3,490)	-	-	-	
7 Total Operating Expenses:	32,798,510	274,576	139,979	-	
8					
9 Net Operating Income:	14,585,876	(274,576)	(139,979)	-	
0					
1 Rate Base:					
2 Electric Plant in Service	63,205,959	-	-	-	
3 Plant Held for Future Use	-	-	-	-	
4 Misc. Deferred Debits	(5,468,735)	-	-	-	
5 Electric Plant Acq Adj	-	-	-	-	
6 Nuclear Fuel	-	-	-	-	
7 Prepayments	(1,743,279)	_	_	_	
8 Fuel Stock	(6,914,149)	=	=	-	
9 Material & Supplies	(6,926,885)	=	=	-	
0 Working Capital	28,579,779	=	=	-	
1 Weatherization Loans	-	_	_	_	
2 Misc. Rate Base	_	_	-	_	
Total Electric Plant:	70,732,691	-	-	_	
4	,,				
5 Deductions:					
6 Accum. Prov. for Depreciation	(29,125,686)	_	_	_	
7 Accum. Prov. for Amortization	(38,827)	_	_	_	
8 Accum. Deferred Income Tax	(13,295,616)	-	-	_	
9 Unamortized ITC	1,646	-	_	_	
0 Customer Advances for Const.	(481,414)	-	_	_	
1 Customer Service Deposits	(3,361,134)	-		_	
2 Miscellaneous Deductions	(83,643)	=		-	
3	(05,045)	=	-	-	
4 Total Deductions:	(46,384,674)	-	-	-	
5	(10,50 1,574)				
6 Total Rate Base:	24,348,018	-	_	_	
9	2.,0.10,010				
0 TAX CALCULATION St	ate Income Tax Rate				
	ederal Income Tax Rate				
2 cross check	20,839,730				
3 Operating Revenue	20,839,730	(422,425)	(215,352)	=	
4 Other Deductions	-,,			-	
5 Interest (AFUDC)	_	-	-	_	
6 Interest	(136,623)	-	-	_	
7 Schedule "M" additions	1,307,442	_	_	_	
8 Schedule "M" deductions	541,076	-	_	_	
9	541,070	=	-	-	
0 Income Before Tax	21,742,719	(422,425)	(215,352)		
1 State Income Tax	21,742,719	(422,423)	(213,332)	-	
2 Taxable Income	21,742,719	(422,425)	(215,352)	-	
∠ 1 axaoic hicohic			(75,373)	-	
2 Endard Income Tay Defens Condition					
3 Federal Income Tax Before Credits	7,609,952	(147,849)	(13,313)		
3 Federal Income Tax Before Credits 4 Federal Tax Credit 5 Federal Income Tax	7,609,952	(147,849)	(75,373)		

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

Summary of Restating Adjustments

RESTATING --->

5.1.1

5.1

5.3

5.2

Net Power Costs Net Power Costs James River Removal of Restating Pro Forma Royalty Offset Colstrip #3 Operating Revenues: 1 General Business Revenues 3,905,479 2 Interdepartmental 3 Special Sales 49,115,714 49,115,714 4 Other operating revenues (5.636.807) 47.384.386 49,115,714 **Total Operating Revenues** Operating Expenses: 8 Steam Production 2.343,667 2.396,809 9 Nuclear Production 10 Hydro Production (28,190) 11 Other Power Supply 34,773,731 34,894,113 12 Transmission 303.885 310,073 13 Distribution (371,809) 14 Customer Accounting 402,258 15 Customer Service & Info (10,683,513) 16 Sales 17 Administrative & General (1,360,416) Total O&M Expense 25,379,614 37,600,995 19 Depreciation 1.209,606 (428.046)20 Amortization 21 Taxes Other than Income (41,073) (41,073) 7,609,951 4.030,152 22 Income Taxes: Federal 41.616 23 : State 24 Deferred Income Taxes (1,356,097) 113,105 25 Investment Tax Credit Adj. (3.490) 26 Misc. Revenue & Expense 27 **Total Operating Expenses:** 32,798,510 41,631,147 (314,398)28 14,585,876 29 Net Operating Income: 7.484.568 314,398 30 31 Rate Base: 32 Electric Plant in Service 63,205,959 (28,327,256) 33 Plant Held for Future Use 34 Misc. Deferred Debits35 Electric Plant Acq Adj (5,468,735) 36 Nuclear Fuel 37 Prepayments (1,743,279) 38 Fuel Stock (6 914 149) 39 Material & Supplies (6,926,885) 40 Working Capital 28,579,779 41 Weatherization Loans 42 Misc. Rate Base Total Electric Plant: 70,732,691 (28, 327, 256) 44 45 Deductions: 46 Accum. Prov. for Depreciation (29,125,686) 18,631,294 47 Accum. Prov. for Amortization (38,827) 48 Accum. Deferred Income Tax (13,295,616) 1.126.971 49 Unamortized ITC 1.646 1,646 (481,414) 50 Customer Advances for Const. 51 Customer Service Deposits (3,361,134) 52 Miscellaneous Deductions (83,643) 53 Total Deductions: (46,384,674) 19,759,911 55 56 59 **Total Rate Base:** 24,348,018 (8,567,345) 60 TAX CALCULATION State Income Tax Rate 61 Per Company Federal Income Tax Rate cross check 20,839,730 63 Operating Revenue 11,514,720 469,119 20,839,730 64 Other Deductions 65 Interest (AFUDC) 66 Interest (136 623) 67 Schedule "M" additions 1,307,442 (52,188)68 Schedule "M" deductions 541,076 298,029 70 Income Before Tax 21,742,719 11,514,720 118,902 71 State Income Tax 72 Taxable Income 21,742,719 11,514,720 118,902 73 Federal Income Tax Before Credits 7 609 952 4 030 152 41,616 74 Federal Tax Credit 75 Federal Income Tax 7,609,951 4,030,152 41,616

**RESTATING --->** 6.1 6.2 6.3 6.4

		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreication Study
Operating Revenues:					
1 General Business Revenues	3,905,479	=	-		-
2 Interdepartmental		-	-		-
3 Special Sales	49,115,714	-	-		=
Other operating revenues	(5,636,807)	=	-		-
5 Total Operating Revenues	47,384,386	-	-		-
6 7 Operating Expenses:					
8 Steam Production	2,343,667				(50,322)
9 Nuclear Production	2,343,007	-	-		(30,322)
10 Hydro Production	(28,190)	-	=		(16,833)
11 Other Power Supply	34,773,731	<del>-</del>	=		(9,067)
12 Transmission	303,885	-	-		(4,684)
13 Distribution	(371,809)	-	-		(18,634)
14 Customer Accounting	402,258	<del>-</del>	=		(10,104)
15 Customer Service & Info	(10,683,513)	<del>-</del>	=		(1,548)
16 Sales	(10,003,513)	<del>-</del>	=		(1,546)
	(1.260.416)	-	-		(20.066)
17 Administrative & General 18 Total O&M Expense	(1,360,416) 25,379,614	-	-		(20,966)
16 Total O&M Expense	25,579,614	-	-		(132,138)
19 Depreciation 20 Amortization	1,209,606	-		2,013,216	-
21 Taxes Other than Income	(41,073)		-		
22 Income Taxes: Federal	7,609,951	-	-	-	(86,330)
23 : State	-,505,551	-	-	-	(50,550)
24 Deferred Income Taxes	(1,356,097)	-	-	(764,036)	143,764
25 Investment Tax Credit Adj.	(1,550,57)	_	_	(701,030)	
26 Misc. Revenue & Expense	(3,490)	_	-	_	_
27 Total Operating Expenses:	32,798,510	_	-	1,249,180	(74,724)
28	, , , , , ,			, , , , , ,	\(\frac{1}{2}\)
29 Net Operating Income:	14,585,876	-	=	(1,249,180)	74,724
30 31 Rate Base:					
32 Electric Plant in Service	63,205,959	_	-	_	_
33 Plant Held for Future Use	_	_	=	-	-
34 Misc. Deferred Debits	(5,468,735)	_	=	-	-
35 Electric Plant Acq Adj	-	_	=	-	_
36 Nuclear Fuel	_	_	=	-	_
37 Prepayments	(1,743,279)	_	=	-	_
38 Fuel Stock	(6,914,149)	_	=	-	_
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	_	_	=	-	_
42 Misc. Rate Base	_	_	-	-	-
43 Total Electric Plant:	70,732,691	-	=	=	=
44					
45 Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	(6,488,165)	(2,013,216)	-
47 Accum. Prov. for Amortization	(38,827)	-	(38,827)	)	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	764,036	(143,764)
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53		-	-	-	-
54 Total Deductions:	(46,384,674)	-	(6,526,993)	(1,249,180)	(143,764)
55					
56 Total Rate Base:	24,348,018	-	(6,526,993)	(1,249,180)	(143,764)
59	G				
60 TAX CALCULATION	State Income Tax Rate Federal Income Tax Rate				
61 Per Company 62 cross check	20,839,730				
62 cross check 63 Operating Revenue	20,839,730			(2.013.216)	132,158
64 Other Deductions	20,839,730	-	-	(2,013,216)	132,138
	-	-	-	-	-
65 Interest (AFUDC)	(126 622)	-	-	-	-
66 Interest	(136,623)	=	=	2.012.215	(270.01.1)
67 Schedule "M" additions	1,307,442	=	=	2,013,216	(378,814)
68 Schedule "M" deductions 69	541,076	=	=	=	=
70 Income Before Tax	21 7/2 710			^	(246 657)
	21,742,719	-	-	0	(246,657)
71 State Income Tax 72 Taxable Income	21,742,719	-	-	0	(246,657)
73 Federal Income Tax Before Credits	7,609,952	<u> </u>		- 0	(86,330)
74 Federal Tax Credit	7,009,932	<u> </u>			(30,550)
75 Federal Income Tax	7,609,951	-	-	_	(86,330)
	7,007,731				(30,230)

RESTATING ---->

7.1 7.2 7.3 7.4

			Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
	Operating Revenues:	2.005.470				
	General Business Revenues Interdepartmental	3,905,479	-	-	-	-
	Special Sales	49,115,714	_	_	_	-
	Other operating revenues	(5,636,807)	_	-	-	-
5	Total Operating Revenues	47,384,386	-	-	-	-
6						
7	Operating Expenses:					
	Steam Production	2,343,667	-	-	-	-
	Nuclear Production Hydro Production	(28 100)	-	-	-	-
	3	(28,190)	-	-	-	-
	Other Power Supply Transmission	34,773,731 303,885	-	-	-	-
	Distribution	(371,809)	_	_	_	-
	Customer Accounting	402,258	_	_	_	-
	Customer Service & Info	(10,683,513)	-	-	-	-
	Sales	-	-	-	-	-
17	Administrative & General	(1,360,416)	=	=	=	=
18	Total O&M Expense	25,379,614	-	-	-	-
	Depreciation	1,209,606	-	-	-	-
20	Amortization	-	-	-	-	-
	Taxes Other than Income	(41,073)	-	-	-	-
	Income Taxes: Federal	7,609,951	47,818	=	=	=
23		-	-	=	-	=
	Deferred Income Taxes	(1,356,097)	-	-	-	=
	Investment Tax Credit Adj.	- (2.400)	-	-	-	=
26	Misc. Revenue & Expense	(3,490) 32,798,510	47,818		-	-
28	Total Operating Expenses:	32,798,510	47,616		-	
29	Net Operating Income:	14,585,876	(47,818)	_	_	_
30	The Operating Income.	14,565,676	(47,010)			
31	Rate Base:					
	Electric Plant in Service	63,205,959	_	_	_	_
	Plant Held for Future Use	-	_	_	-	_
	Misc. Deferred Debits	(5,468,735)	=	=	=	=
35	Electric Plant Acq Adj	-	-	-	-	-
36	Nuclear Fuel	=	-	=	-	-
37	Prepayments	(1,743,279)	-	=	-	=
38	Fuel Stock	(6,914,149)	-	-	-	-
	Material & Supplies	(6,926,885)	-	=	-	-
	Working Capital	28,579,779	=	=	=	=
	Weatherization Loans	=	-	-	-	=
	Misc. Rate Base	70 722 501	-	-	-	-
43 44		70,732,691	-	-	-	-
45	Deductions:					
	Accum. Prov. for Depreciation	(29,125,686)				
	Accum. Prov. for Amortization	(38,827)	-	=	=	=
	Accum. Deferred Income Tax	(13,295,616)	_	_	_	(1,637,024)
	Unamortized ITC	1,646	_	_	_	(1,037,021)
	Customer Advances for Const.	(481,414)	_	_	-	_
	Customer Service Deposits	(3,361,134)	_	-	-	=
52	Miscellaneous Deductions	(83,643)	-	-	=	=
53						
54	Total Deductions:	(46,384,674)	-	-	=	(1,637,024)
55						
56	Total Rate Base:	24,348,018	-	-	-	(1,637,024)
59						
	TAX CALCULATION	State Income Tax Rate				
	Per Company	Federal Income Tax Rate				
62	Cross check	20,839,730				
	Operating Revenue Other Deductions	20,839,730	-	-	-	-
	Interest (AFUDC)	-	-	-	-	-
	Interest (AFUDC)	(136,623)	(136,623)	-	-	-
	Schedule "M" additions	1,307,442	(130,023)	=	-	-
	Schedule "M" deductions	541,076	-	_	-	-
69						
	Income Before Tax	21,742,719	136,623	=	-	=
	State Income Tax	,,-,-,-		=	-	-
	Taxable Income	21,742,719	136,623		-	
72						_
	Federal Income Tax Before Credits	7,609,952	47,818	-	-	-
73 74	Federal Income Tax Before Credits Federal Tax Credit Federal Income Tax	7,609,952	47,818	-	-	-

**RESTATING --->** 7.5 7.6 7.7 7.8

Content Duniess Revenues			WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Tax Adjustment
2   International properting revenues	Operating Revenues:	2 005 450				
Special Sales   49,115,714		3,905,479	-	-	-	-
1-0   For operating revenues   15,636,807		40 115 714	-	-	-	-
Total Operating Expenses			-	-	-	-
8 Islam Production			-	-	-	
Secum Production		47,384,380				
8 Steam Production						
9 Nocker Production   1.0 Higher Production   (28.190)		2.343.667	-	_	_	_
10 Horber Production		_,_,_,	-	_	_	_
11 Oher Power Supply		(28,190)	=	-	=	=
12 Transmission	•		-	_	_	_
13 Distribution   (371,809)			_	_	_	_
14 Cistomer Accounting   400,258			=	-	=	=
15 Cations Service & Info   16 Sales	14 Customer Accounting		=	=	-	=
10   Sales	15 Customer Service & Info		-	-	-	-
18	16 Sales	-	=	=	-	-
19   Depreciation   1,209,606	17 Administrative & General	(1,360,416)	-	-	-	-
20 Amortization	18 Total O&M Expense	25,379,614	-	-	-	-
20 Amortization						
23   Income Taxes   Federal   7,009.951		1,209,606	- -	-	= =	- -
State			-	-	-	
24 Defred Income Taxes		7,609,951	-	-	_	
Sime Number   State		-	-			-
26 Misc. Revenue & Expense   (3.490)   .		(1,356,097)	-	(407,649)	(493,727)	-
Total Operating Expenses:   32,798,510   (407,649)   (493,727)		-	-	-	=	=
Net Operating Income:   14.585,876   407,649   493,727   -			=	=	=	=
Net Operating Income:   14,585,876   407,649   493,727		32,798,510	Ξ	(407,649)	(493,727)	=
Secrit Plant in Service   63,205,959						
Rate Base:		14,585,876	-	407,649	493,727	-
32   Electric Plant in Service   63,205,995						
33   Pant Held for Future Use						
34 Misc. Deferred Debits   (5,468,735)		63,205,959	-	-	-	-
35 Electric Plant Acq Adj		-	=	-	=	=
36 Nuclear Fuel		(5,468,735)	=	=	=	=
37 Prepayments		-	=	=	=	=
Second Stock   (6,914,149)		-	=	=	=	=
39 Material & Supplies   (6,926,885)   -   -			=	=	=	=
40 Working Capital 28,579,779			=	=	=	=
1   Weatherization Loans			=	=	=	=
Age		28,579,779	=	=	=	=
Total Electric Plant		-	=	=	=	-
44			-	-	-	-
Accum. Prov. for Depreciation   (29,125,686)		/0,/32,691		-		
46 Acum. Prov. for Depreciation         (29,125,686)         -						
47 Accum. Prov. for Amortization         (38,827)         -		(20.125.000)				
48 Accum. Deferred Income Tax         (13,295,616)         (9,662,969)         246,864         -           49 Unamortized TIC         1,646         -         -         -         -           50 Customer Advances for Const.         (481,414)         -			-	-	-	-
49 Unamortized ITC			-	(0 662 060)	246 964	-
50 Customer Advances for Const.         (481,414)         -			-	(2,002,909)	240,804	-
51 Customer Service Deposits         (3,361,134)			-	-	-	-
Section   Sect			-	-	-	-
State   Total Deductions:			-	-	-	-
54         Total Deductions:         (46,384,674)         - (9,662,969)         246,864         -           55         Total Rate Base:         24,348,018         - (9,662,969)         246,864         -           56         TOTAL CALCULATION         State Income Tax Rate         -         <		(83,643)	-	-	-	-
State Income Tax Rate   State Income Tax Rate   Federal Tax Credit   Federal Income Tax Rate		(46 384 674)		(9 662 960)	246 864	
56         Total Rate Base:         24,348,018         0,662,969)         246,864         246,864           59         TAX CALCULATION         State Income Tax Rate           61         Per Company         Federal Income Tax Rate           62         cross cheek         20,839,730           63         Operating Revenue         20,839,730           64         Other Deductions         -           65         Interest (AFUDC)         -           65         Interest (AFUDC)         -           67         Schedule "M" additions         1,307,442           68         Schedule "M" deductions         541,076           69         -         -           70         Income Before Tax         21,742,719           71         State Income Tax Before Credits         7,609,952           74         Federal Tax Credit         -		(+0,304,074)		(2,002,209)	240,004	=
60 TAX CALCULATION   State Income Tax Rate   Federal Tax Credit   Federal Ta	56 Total Rate Base:	24,348,018	-	(9,662,969)	246,864	-
61 Per Company         Federal Income Tax Rate           62 cross check         20,839,730           63 Operating Revenue         20,839,730           64 Other Deductions         -           65 Interest (AFUDC)         -           66 Interest         (136,623)           67 Schedule "M" additions         1,307,442           68 Schedule "M" deductions         541,076           70 Income Before Tax         21,742,719           71 State Income Tax         21,742,719           72 Taxable Income Tax Before Credits         7,609,952           74 Federal Tax Credit         -	**	State Income Tay Pate				
62 cross check 20,839,730 63 Operating Revenue 20,839,730						
63 Operating Revenue 20,839,730						
64 Other Deductions 65 Interest (AFUDC) 6 Interest 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 68 Schedule "M" deductions 69 Schedule "M" deductions 69 Schedule "M" deductions 60 Schedule "			-	-	_	-
65 Interest (AFUDC)     -     -     -     -       66 Interest (AFUDC)     -     -     -     -       67 Interest (AFUDC)     -     -     -     -       68 Schedule "M" additions     1,307,442     -     -     -     -       68 Schedule "M" deductions     541,076     -     -     -     -       70 Income Before Tax     21,742,719     -     -     -     -       71 State Income Tax     -     -     -     -     -       72 Taxable Income     21,742,719     -     -     -     -       73 Federal Income Tax Before Credits     7,609,952     -     -     -     -       74 Federal Tax Credit     -     -     -     -     -     -		20,037,730	-	-	_	-
66 Interest (136,623)		-	-	-	_	-
67 Schedule "M" additions 1,307,442 68 Schedule "M" deductions 541,076	, ,	(136.623)	-	-	_	-
68 Schedule "M" deductions     541,076     -     -     -     -       69       70 Income Before Tax     21,742,719     -     -     -     -       71 State Income Tax     -     -     -     -     -       72 Taxable Income     21,742,719     -     -     -     -       3 Federal Income Tax Before Credits     7,609,952     -     -     -     -       74 Federal Tax Credit     -     -     -     -     -     -			-	-	-	-
69 70 Income Before Tax 21,742,719			-	-	_	_
70 Income Before Tax     21,742,719     -     -     -     -     -       71 State Income Tax     -     -     -     -     -     -       72 Taxable Income     21,742,719     -     -     -     -     -       73 Federal Income Tax Before Credits     7,609,952     -     -     -     -     -     -       74 Federal Tax Credit     - <td></td> <td>,070</td> <td>•</td> <td></td> <td></td> <td></td>		,070	•			
71 State Income Tax        72 Taxable Income     21,742,719       73 Federal Income Tax Before Credits     7,609,952       74 Federal Tax Credit		21.742.719	-	_	_	-
72 Taxable Income     21,742,719     -     -     -     -       73 Federal Income Tax Before Credits     7,609,952     -     -     -     -       74 Federal Tax Credit     -     -     -     -     -		21,7 12,717	-	-	-	-
73 Federal Income Tax Before Credits 7,609,952		21,742,719	=	=	=	=
74 Federal Tax Credit -			=	=	-	=
75 Federal Income Tax 7,609,951		-				
	75 Federal Income Tax	7,609,951	-	-	-	-

RESTATING ---->

8.1

8.2 8.3 8.4

		JimBridger Mine	Environmental	Customer Advances for	Major Plant	Miscellaneous
		Rate Base	Remediation	Construction	Additions	Rate Base
Operating Revenues:						
1 General Business Revenues	3,905,479	-	-	-	-	-
2 Interdepartmental	40.115.714	-	-	-	-	-
3 Special Sales 4 Other operating revenues	49,115,714 (5,636,807)	-	-	-	-	-
5 Total Operating Revenues	47,384,386	=	=	=	=	=
6						
7 Operating Expenses:						
8 Steam Production	2,343,667	-	-	-	-	=
9 Nuclear Production 10 Hydro Production	(28,190)	_	-	_	_	_
11 Other Power Supply	34,773,731	-	_	_	_	_
12 Transmission	303,885	=	-	=	=	=
13 Distribution	(371,809)	=	-	-	=	=
14 Customer Accounting	402,258	-	-	-	-	=
15 Customer Service & Info	(10,683,513)	-	-	-	-	=
16 Sales 17 Administrative & General	(1,360,416)	-	168,766	-	-	-
18 Total O&M Expense	25,379,614		168,766			
Total Ottil Eliptine	20,075,011		100,700			
19 Depreciation	1,209,606	-	-	-	-	-
20 Amortization	-	-	-	-	-	
21 Taxes Other than Income	(41,073)		-	-	=	
22 Income Taxes: Federal	7,609,951	138,615	(49,695)	-	-	
23 : State 24 Deferred Income Taxes	(1.256.007)	-	52,446	-	-	-
25 Investment Tax Credit Adj.	(1,356,097)	-	32,440	-	-	
26 Misc. Revenue & Expense	(3,490)	-	-	_	_	
27 Total Operating Expenses:	32,798,510	138,615	171,517	-	-	-
28						
29 Net Operating Income:	14,585,876	(138,615)	(171,517)	-	=	
30 31 Rate Base:						
32 Electric Plant in Service	63,205,959	69,500,553	_	_	_	_
33 Plant Held for Future Use	-	-	_	_	_	-
34 Misc. Deferred Debits	(5,468,735)	98,976	130,637	-	-	(5,698,348
35 Electric Plant Acq Adj	-	-	-	-	-	-
36 Nuclear Fuel	=	-	-	-	-	=
37 Prepayments	(1,743,279)	-	-	-	-	(1,743,279
38 Fuel Stock 39 Material & Supplies	(6,914,149) (6,926,885)	-	-	-	-	(6,914,149 (6,926,885
40 Working Capital	28,579,779	_	_	_	_	(2,438,704
41 Weatherization Loans	20,577,777	-	_	-	_	(2,130,701
42 Misc. Rate Base	-	-	-	-	-	-
43 Total Electric Plant:	70,732,691	69,599,529	130,637	-	-	(23,721,364
44						
45 Deductions: 46 Accum. Prov. for Depreciation	(29,125,686)	(39,255,599)				
47 Accum. Prov. for Amortization	(38,827)	(39,233,399)	-	-	-	_
48 Accum. Deferred Income Tax	(13,295,616)	(3,609,058)	(380,671)	-	_	-
49 Unamortized ITC	1,646	-	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	(481,414)	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-	=
53 Total Deductions:	(46,384,674)	(42,864,657)	(380,671)	(481,414)	_	_
55	(40,304,074)	(42,004,037)	(300,071)	(401,414)		
56 Total Rate Base:	24,348,018	26,734,872	(250,034)	(481,414)	-	(23,721,364
59						
	State Income Tax Rate Federal Income Tax Rate					
61 Per Company 62 cross check	20,839,730					
63 Operating Revenue	20,839,730	-	(168,766)	-	_	-
64 Other Deductions	-	-	-	-	-	-
65 Interest (AFUDC)	=	-	-	-	-	-
66 Interest	(136,623)	-	-	-	-	-
67 Schedule "M" additions	1,307,442	(28,035)	(294,575)	-	-	
68 Schedule "M" deductions 69	541,076	(424,077)	(321,354)	-	-	•
70 Income Before Tax	21,742,719	396,042	(141,987)			
70 Income Before Tax 71 State Income Tax	21,742,719	370,042	(141,767)	-	-	
72 Taxable Income	21,742,719	396,042	(141,987)	=	-	
_		138,615	(49,695)	-	-	-
73 Federal Income Tax Before Credits	7,609,952	136,013	(47,073)			
73 Federal Income Tax Before Credits 74 Federal Tax Credit 75 Federal Income Tax	7,609,952 - 7,609,951	138,615	(49,695)			

RESTATING ---->

8.6

8.7

8.8

			Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits
Operating Re	evenues:			•		•
1 General Business Revenues		3,905,479	-	-	-	-
2 Interdepartmental		40.115.714	-	-	-	-
3 Special Sales		49,115,714	=	Ξ.	-	=
4 Other operating revenues 5 Total Operating Re	ronnoc	(5,636,807) <b>47,384,386</b>				
6	venues	47,304,300	-	-	=	-
7 Operating Ex	menses:					
8 Steam Production	· F	2,343,667	=	-	-	-
9 Nuclear Production		-	-	-	-	-
10 Hydro Production		(28,190)	=	-	-	=
11 Other Power Supply		34,773,731	=	=	-	-
12 Transmission		303,885	-	-	-	-
13 Distribution		(371,809)	=	Ξ	=	=
14 Customer Accounting		402,258	=	=	-	-
15 Customer Service & Info 16 Sales		(10,683,513)	-	-	-	-
17 Administrative & General		(1,360,416)	-	-	-	-
18 Total O&M E	vnonco	25,379,614	-	-	-	-
Total Gen E.	хренас	25,575,614				
19 Depreciation		1,209,606	-	(17,991)	_	-
20 Amortization		-,,	=	- (-,,,,,,,	-	-
21 Taxes Other than Income		(41,073)	=	-	-	-
22 Income Taxes: Federal		7,609,951	-	-	99,762	(1,459)
23 : State		=	-	-	-	-
24 Deferred Income Taxes		(1,356,097)	=	=	-	-
25 Investment Tax Credit Adj.		-	-	-	-	-
26 Misc. Revenue & Expense		(3,490)	=	=	=	4,169
27 Total Operating Exp	enses:	32,798,510	-	(17,991)	99,762	2,710
28 Not Operating I		14 505 074		17.001	(00.762)	(2.710)
Net Operating I	ncome:	14,585,876	-	17,991	(99,762)	(2,710)
	te Base:					
32 Electric Plant in Service	ie base.	63,205,959		(360,049)		
33 Plant Held for Future Use		03,203,939		(300,042)	_	
34 Misc. Deferred Debits		(5,468,735)	_	_	_	_
35 Electric Plant Acq Adj		(-, 133,122)	=	-	-	-
36 Nuclear Fuel		-	=	Ξ	=	=
37 Prepayments		(1,743,279)	-	=	-	-
38 Fuel Stock		(6,914,149)	=	-	-	-
39 Material & Supplies		(6,926,885)	=	=	-	=
40 Working Capital		28,579,779	-	-	-	-
41 Weatherization Loans		-	=	=	-	-
42 Misc. Rate Base		-	-		-	-
43 Total Electric	c Plant:	70,732,691	-	(360,049)	-	-
44 45 Ded	luctions:					
46 Accum. Prov. for Depreciation	uctions:	(20.125.696)				
47 Accum. Prov. for Amortization		(29,125,686) (38,827)	-	-	-	-
48 Accum. Deferred Income Tax		(13,295,616)	-	-	=	-
49 Unamortized ITC		1,646		-	_	
50 Customer Advances for Const.		(481,414)	-	-	_	_
51 Customer Service Deposits		(3,361,134)	_	_	_	(3,361,134)
52 Miscellaneous Deductions		(83,643)	-	-	(83,643)	-
53						
54 Total Dedu	ictions:	(46,384,674)	=	=	(83,643)	(3,361,134)
55						
56 Total Rat	e Base:	24,348,018	=	(360,049)	(83,643)	(3,361,134)
59						
60 TAX CALCULATION		State Income Tax Rate				
61 Per Company		Federal Income Tax Rate				
62 cros 63 Operating Revenue	ss check	20,839,730 20,839,730		17.001		(4.160)
63 Operating Revenue 64 Other Deductions		20,839,730	-	17,991	-	(4,169)
65 Interest (AFUDC)		-	-	-	-	-
66 Interest		(136,623)	-	-	-	-
67 Schedule "M" additions		1,307,442	_	-	-	-
68 Schedule "M" deductions		541,076	-	17,991	(285,034)	-
69	•	. ,,,,,,			(,,	
70 Income Before Tax		21,742,719	-	-	285,034	(4,169)
71 State Income Tax			=			=
72 Taxable Income		21,742,719	Ξ.	ē	285,034	(4,169)
73 Federal Income Tax Before Credi	its	7,609,952	-	-	99,762	(1,459)
74 Federal Tax Credit						
75 Federal Income Tax		7,609,951	-	-	99,762	(1,459)

RESTATING ---->

8.10

8.11 8.12 8.13

		Regulatory Aasset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital
Operating Revenues:					
General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental		-	-	-	-
3 Special Sales	49,115,714	- (2.000.000)	=	=	-
4 Other operating revenues	(5,636,807)	(3,000,000)	=	=	-
5 Total Operating Revenues	47,384,386	(3,000,000)		-	
7 Operating Expenses:					
8 Steam Production	2,343,667				
9 Nuclear Production	2,343,007	=	=	<del>-</del>	_
10 Hydro Production	(28,190)	_	(6,984)	_	_
11 Other Power Supply	34,773,731		(0,704)	_	_
12 Transmission	303,885	_	_		
13 Distribution	(371,809)	_	_	_	_
14 Customer Accounting	402,258	_	_	_	_
15 Customer Service & Info	(10,683,513)	_	_	_	_
16 Sales	(10,000,515)	_	_	_	_
17 Administrative & General	(1,360,416)	_	_	_	_
18 Total O&M Expense	25,379,614		(6,984)		
10 Total Oct II Expense	23,377,014		(0,564)		
19 Depreciation	1,209,606	_	(357,574)	_	_
20 Amortization	1,207,000	-	(337,374)	-	-
21 Taxes Other than Income	(41,073)				
22 Income Taxes: Federal	7,609,951	(1,050,000)	127,595	-	-
	7,009,931	(1,050,000)	127,393		
23 : State 24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj.	(1,336,097)		-	-	-
	(3,490)	-	-	-	-
26 Misc. Revenue & Expense 27 Total Operating Expenses:	32,798,510	(1,050,000)	(236,963)		
28 Total Operating Expenses:	32,798,510	(1,030,000)	(230,903)	-	-
29 Net Operating Income:	14,585,876	(1,950,000)	236,963		
30 Net Operating ricome.	14,363,670	(1,550,000)	230,703		
31 Rate Base:					
	62 205 050			22 202 711	
32 Electric Plant in Service	63,205,959	-	-	22,392,711	
33 Plant Held for Future Use	(5.460.735)	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	(1.7.12.270)	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	=	=	-	-
39 Material & Supplies	(6,926,885)	=	=	-	-
40 Working Capital	28,579,779	=	=	-	31,018,483
41 Weatherization Loans	-	=	-	-	-
42 Misc. Rate Base		-	-	22 202 711	21.010.402
43 Total Electric Plant:	70,732,691	-	-	22,392,711	31,018,483
44					
45 Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-		-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)		-	-	-
49 Unamortized ITC	1,646	=	-	-	-
50 Customer Advances for Const.	(481,414)	=	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	=	=	=	-
53					
54 Total Deductions:	(46,384,674)	-	-	-	-
55					
56 Total Rate Base:	24,348,018	-	-	22,392,711	31,018,483
59					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	20,839,730				
63 Operating Revenue	20,839,730	(3,000,000)	364,558	-	-
64 Other Deductions	=	-	=	=	=
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	(136,623)	-	-	-	-
67 Schedule "M" additions	1,307,442	-	-	-	-
68 Schedule "M" deductions	541,076	-	-	-	-
69	****				
70 Income Before Tax	21,742,719	(3,000,000)	364,558	=	=
71 State Income Tax		-		-	-
72 Taxable Income	21,742,719	(3,000,000)	364,558	-	-
		(1,050,000)	127,595	-	-
73 Federal Income Tax Before Credits					
73 Federal Income Tax Before Credits 74 Federal Tax Credit	7,609,952	(1,050,000)	12.,670		
73 Federal Income Tax Before Credits 74 Federal Tax Credit 75 Federal Income Tax	7,609,951	(1,050,000)	127,595	_	=

RESTATING ---->

		Production
Operating Revenues:		Factor
1 General Business Revenues	3,905,479	_
2 Interdepartmental	-	-
3 Special Sales	49,115,714	-
4 Other operating revenues	(5,636,807)	
5 Total Operating Revenues	47,384,386	
7 Operating Expenses:		
8 Steam Production	2,343,667	-
9 Nuclear Production	=	=
10 Hydro Production	(28,190)	=
11 Other Power Supply	34,773,731	-
12 Transmission 13 Distribution	303,885 (371,809)	-
14 Customer Accounting	402,258	-
15 Customer Service & Info	(10,683,513)	=
16 Sales	•	-
17 Administrative & General	(1,360,416)	<u>-</u>
18 Total O&M Expense	25,379,614	=
10 Depresiation	1,209,606	
19 Depreciation 20 Amortization	1,209,000	-
21 Taxes Other than Income	(41,073)	-
22 Income Taxes: Federal	7,609,951	-
23 : State	-	-
24 Deferred Income Taxes	(1,356,097)	-
25 Investment Tax Credit Adj.	(2.400)	-
26 Misc. Revenue & Expense 27 Total Operating Expenses:	(3,490) <b>32,798,510</b>	
28	32,770,310	
29 Net Operating Income:	14,585,876	<u> </u>
30		
31 Rate Base:		
32 Electric Plant in Service 33 Plant Held for Future Use	63,205,959	=
34 Misc. Deferred Debits	(5,468,735)	-
35 Electric Plant Acq Adj	(5,400,755)	_
36 Nuclear Fuel	-	-
37 Prepayments	(1,743,279)	-
38 Fuel Stock	(6,914,149)	-
39 Material & Supplies	(6,926,885)	-
40 Working Capital	28,579,779	=
41 Weatherization Loans 42 Misc. Rate Base	-	-
43 Total Electric Plant:	70,732,691	
44	, ,	
45 Deductions:		
46 Accum. Prov. for Depreciation	(29,125,686)	-
47 Accum. Prov. for Amortization	(38,827)	-
48 Accum. Deferred Income Tax 49 Unamortized ITC	(13,295,616) 1,646	-
50 Customer Advances for Const.	(481,414)	<del>-</del>
51 Customer Service Deposits	(3,361,134)	-
52 Miscellaneous Deductions	(83,643)	-
53		
54 Total Deductions:	(46,384,674)	-
55 56 Total Rate Base:	24,348,018	_
59 Total Rate Base.	24,340,010	
60 TAX CALCULATION	State Income Tax Rate	
61 Per Company	Federal Income Tax Rate	
62 cross check	20,839,730	
63 Operating Revenue 64 Other Deductions	20,839,730	-
64 Other Deductions 65 Interest (AFUDC)	-	-
66 Interest	(136,623)	-
67 Schedule "M" additions	1,307,442	=
68 Schedule "M" deductions	541,076	-
69		
70 Income Before Tax	21,742,719	-
71 State Income Tax	21 742 712	
72 Taxable Income 73 Federal Income Tax Before Credits	21,742,719	<u> </u>
74 Federal Tax Credit	7,609,952	<u>-</u> _
cuciui run cicuit		
75 Federal Income Tax	7,609,951	-

Sum	mary of Fro Forma Aujustments	Pro Forma>	3.1	3.2	3.3	3.4	3.5
			Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
1							
	General Business Revenues	-	-	-	-	-	-
	Interdepartmental Special Sales	(47,045,812)	-	-	-	-	-
	Other operating revenues	(317,051)	-	_	_	-	-
6		(47,362,863)	-	-	-	-	_
7		` ' ' '					
8	1 0 1						
	Steam Production	5,079,244	-	-	-	-	-
	Nuclear Production Hydro Production	104,470	-	-	-	-	-
	Other Power Supply	(55,361,467)	_	_	_	_	_
	Transmission	3,751,494	-	-	-	-	-
	Distribution	259,056	-	-	-	-	
	Customer Accounting	140,246				-	-
	Customer Service & Info Sales	21,520	-	-	-	-	-
	Administrative & General	313,214	-	-	-	_	_
10	Total O&M Expense	(45,692,224)	_	_	_	_	_
19							
	Depreciation	700,380	-	-	-	-	-
	Amortization	82,362	-			-	
	Taxes Other than Income Income Taxes: Federal	(659,185) (3,508,845)	-	-	-	(681)	-
24		(3,300,043)				(001)	<del></del>
	Deferred Income Taxes	2,325,742	-		-	295,256	-
26	Investment Tax Credit Adj.	-	-	-	-	-	-
	Misc. Revenue & Expense	(776,049)	-	-	-	(776,049)	
28		(47,527,820)	-		-	(481,474)	
29 30		164,957	_	_	_	481,474	
31		104,737				401,474	
32							
	Electric Plant in Service	40,677,484	-	-	-	-	-
	Plant Held for Future Use	-	-	-	-	-	-
	Misc. Deferred Debits	(202,652)	-	-	-	-	-
	Electric Plant Acq Adj	-	-	-	-	-	-
	Nuclear Fuel Prepayments	-	-	-	-	-	-
	Fuel Stock	-	_	_	_	-	-
	Material & Supplies	-	-	-	_	_	_
41	Working Capital	-	-	-	-	-	-
	Weatherization Loans	-	-	-	-	-	-
	Misc. Rate Base	40.474.022	-	-	-	-	
44 45		40,474,833		-		-	
46							
	Accum. Prov. for Depreciation	(915,434)	-	-	-	-	-
	Accum. Prov. for Amortization	-	-	-	-	-	-
	Accum. Deferred Income Tax	(2,119,313)	-	-	-	152,821	-
	Unamortized ITC Customer Advances for Const.	-	-	-	-	-	-
	Customer Service Deposits	-	-	-	-	-	-
	Miscellaneous Deductions	(402,746)	_	_	_	(402,746)	_
54		( - //				( - ,,	
55		(3,437,492)	-	-	-	(249,925)	-
56		25.025.244				(2.40.025)	
59 60		37,037,341	-	-	-	(249,925)	-
		State Income Tax Rate					
		Federal Income Tax Rate			0		
63		(1,055,466)					
	Operating Revenue	(1,018,147)	-	-	-	776,049	-
	Other Deductions	-	-	-	-	-	-
	Interest (AFUDC) Interest	973,037	-	-	-	-	-
	Schedule "M" additions	498,871	-	-	-	58	-
	Schedule "M" deductions	6,627,151	-	_	-	778,052	-
70	_						
	Income Before Tax	(8,119,463)	-	-	-	(1,945)	-
	State Income Tax	-	-	-	-	-	
	Taxable Income	(8,119,463)	-	-	-	(1,945)	
	Federal Income Tax Before Credits Federal Tax Credit	(2,841,812) (667,033)		-	-	(681)	
13	Federal Income Tax	(3,508,845)	_	-	_	(681)	_
		(5,500,045)				(301)	

Operating Revenues	mmary of Pro Forma Adjustments	Pro Forma>	3.6	3.7	3.8	3.9
2 General Business Revenues			-	•		Wind Wake Los Revenues
4 Special Sales		-	-	-	-	
Solition	3 Interdepartmental	-	-	-	-	
Total Operating Revenues			-	-	-	
Seam Production						37,31
Session   Sess		(47,302,803)	449,017	41,320		
Hydro Production	8 Operating Expenses:	5,079,244	-	-	-	
2 Other Power Supply		-	-	-	-	
3 Transmission	-		-	-	-	
Distribution   259,056			-	-	-	
6 Customer Service & Info			-	_	-	
Sales	5 Customer Accounting	140,246	-	-	-	
Administrative & General   313,214		21,520	-	-	-	
Total O&M Expense   (45,692,224)   -   -		- 212.214	-	-	-	
9 Depreciation						
Amortization   82,362   -   -		(43,072,224)				
2 Taxes Other than Income 3 Income Taxes: Federal 4 : State 5 Deferred Income Taxes 6 Investment Tax Credit Adj: 7 Misc. Revenue & Expense 7 (776,049) 8 Total Operating Expenses: 9 Met Operating Expenses: 164,527,820) 157,156 14,464 1	0 Depreciation	700,380	-	-	-	
Second   S			-	-	-	
State			157 156	-		
5 Deferred Income Taxes		(3,508,845)	157,156	14,464	-	
Misc. Revenue & Expense   (776,049)   -   -	5 Deferred Income Taxes	2,325,742	-	-	-	
Net Operating Expenses:		(77.6.040)	-	-	-	
Net Operating Income:   164,957   291,861   26,862			157 156	14.464		
Rate Base:  3 Electric Plant in Service 4 Plant Held for Future Use 5 Misc. Deferred Debits 6 Electric Plant Acq Adj 7 Nuclear Fuel 8 Prepayments 9 Fuel Stock 0 Material & Supplies 1 Working Capital 2 Weatherization Loans 3 Misc. Rate Base 4 Total Electric Plant: 4 0,474,833 5 Electric Plant: 5 Deductions: 6 Deductions: 7 Accum. Prov. for Depreciation 9 Accum. Prov. for Amortization 1 Unamortized ITC 1 Customer Advances for Const. 2 Customer Advances for Const. 2 Customer Service Deposits 3 Miscellaneous Deductions 6 Total Deductions: 7 Accum. State Income Tax 1 Customer Service Deposits 1 TAX CALCULATION 1 TAX CALCULATION 1 TAX CALCULATION 2 State Income Tax Rate 2 Per Company 4 Federal Income Tax Rate 5 Other Deductions 6 (1,018,147) 6 Operating Revenue 6 Operating Revenue 6 Other Deductions 6 (1,018,147) 7 Adequate Madditions 7 Assembly 1 Advances 8 Assembly 1 Advances 9 Assembly 2 Advances 9 Assembly 2 Advances 1 Total Peductions: 1 TAX CALCULATION 1 TAX CALCULATION 2 State Income Tax Rate 2 Per Company 4 Federal Income Tax Rate 5 Other Deductions 6 (1,018,147) 7 Advances 7 Advances 8 Schedule "M" additions 7 Additions 7 Advances 8 Avenue 9 A		(47,527,620)	137,130	14,404		
Rate Base   40,677,484		164,957	291,861	26,862	-	
Electric Plant in Service						
5 Misc. Deferred Debits         (202,652)         - <t< td=""><td></td><td>40,677,484</td><td>-</td><td>-</td><td>-</td><td></td></t<>		40,677,484	-	-	-	
6 Electric Plant Acq Adj 7 Nuclear Fuel 7 Nuclear Fuel 8 Prepayments 9 Fuel Stock 1		-	-	-	-	
7 Nuclear Fuel 8 Prepayments 9 Fuel Stock 0 Material & Supplies 1 Working Capital 2 Weatherization Loans 3 Misc. Rate Base 2		(202,652)	-	-	-	
8 Prepayments 9 Fuel Stock 1 Material & Supplies 1 Working Capital 2 Weatherization Loans 3 Misc. Rate Base 1 Total Electric Plant: 40,474,833		-	-	-	-	
9 Fuel Stock 0 Material & Supplies 1 Working Capital 1 Working Capital 2 Weatherization Loans 3 Misc. Rate Base 1 Total Electric Plant: 40,474,833 1		-	-	-	-	
Working Capital		-	-	-	-	
Weatherization Loans   -   -   -   -     -	0 Material & Supplies	-	-	-	-	
Misc. Rate Base		-	-	-	-	
Total Electric Plant:   40,474,833   -   -   -		-	-	-	-	
Deductions:		40 474 833				
7 Accum. Prov. for Depreciation (915,434)		40,474,033				
8 Accum. Prov. for Amortization 9 Accum. Deferred Income Tax (2,119,313)	6 Deductions:					
9 Accum. Deferred Income Tax (2,119,313)		(915,434)	-	-	-	
Unamortized ITC		(2.110.212)	-	-	-	
Customer Advances for Const.		(2,119,313)	-	-	-	
2 Customer Service Deposits 3 Miscellaneous Deductions (402,746)		-	-	-	-	
Total Deductions: (3,437,492)	2 Customer Service Deposits	-	-	-	-	
Total Deductions:		(402,746)	-	-	-	
6 9 Total Rate Base: 37,037,341		(0.405.400)				
9 Total Rate Base: 37,037,341		(3,437,492)	-	-	-	
TAX CALCULATION   State Income Tax Rate   Federal Income Tax Rate   Federal Income Tax Rate	Total Rate Base:	37,037,341	-	-	-	
3 (1,055,466) 4 Operating Revenue (1,018,147) 449,017 41,326 - 5 Other Deductions 6 Interest (AFUDC) 7 Interest 973,037 8 Schedule "M" additions 498,871 9 Schedule "M" deductions 6,627,151 1 Income Before Tax (8,119,463) 449,017 41,326 -	1 TAX CALCULATION					
4 Operating Revenue (1,018,147) 449,017 41,326 - 5 Other Deductions 6 Interest (AFUDC) 7 Interest 973,037 8 Schedule "M" additions 498,871 9 Schedule "M" deductions 6,627,151 1 Income Before Tax (8,119,463) 449,017 41,326 -						
5 Other Deductions			449.017	41.326	_	
6 Interest (AFUDC) 7 Interest 973,037		(1,010,147)	-	-1,520	-	
8 Schedule "M" additions 498,871 9 Schedule "M" deductions 6,627,151		-	-	-	-	
9 Schedule "M" deductions 6,627,151			-	-	-	
0 1 Income Before Tax (8,119,463) 449,017 41,326 -			-	-	-	
1 Income Before Tax (8,119,463) 449,017 41,326 -		6,627,151	-	-	-	
2 State Income Toy	1 Income Before Tax	(8,119,463)	449,017	41,326	-	
	2 State Income Tax	-	-	-	-	
3 Taxable Income (8,119,463) 449,017 41,326 -						
4 Federal Income Tax Before Credits (2,841,812) 157,156 14,464 - 5 Federal Tax Credit (667,033)			15/,156	14,464	-	
Federal Income Tax (3,508,845) 157,156 14,464 -			157,156	14,464	-	

mmary of Pro Forma Adjustments	Pro Forma>	4.1 Miscellaneous	4.2	4.3	4.4
		General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
1 Operating Revenues:		Auj.	Restating.	r to roilla	Control Frogram
2 General Business Revenues	-	-	-	-	
3 Interdepartmental	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues	(317,051)	-	-	-	
6 Total Operating Revenues	(47,362,863)	-	-	-	
7					
8 Operating Expenses:	5 050 044			225 050	
9 Steam Production	5,079,244	-	-	225,878	•
Nuclear Production     Hydro Production	104,470	-	-	104,470	
2 Other Power Supply	(55,361,467)	-	-	126,049	
3 Transmission	3,751,494	-	-	65,116	
4 Distribution	259,056	_	_	259,056	
5 Customer Accounting	140,246	_	_	140,246	
6 Customer Service & Info	21,520	-	-	21,520	
7 Sales	-	-	-	-	
8 Administrative & General	313,214	-	-	291,478	
Total O&M Expense	(45,692,224)	-	-	1,233,813	
9					
20 Depreciation	700,380	-	-	-	
21 Amortization	82,362	-	-	-	
22 Taxes Other than Income	(659,185)	-	-	-	
23 Income Taxes: Federal	(3,508,845)	-	-	(431,834)	
24 : State		-	-	-	
25 Deferred Income Taxes 26 Investment Tax Credit Adj.	2,325,742	-	-	-	
3	(776.040)	-	-	-	
27 Misc. Revenue & Expense 28 Total Operating Expenses:	(776,049) (47,527,820)	<u>-</u>	<u>-</u>	801,979	
29 Total Operating Expenses:	(47,527,820)			801,979	
Net Operating Income:	164,957	_	_	(801,979)	
31				(002,575)	
Rate Base:					
33 Electric Plant in Service	40,677,484	_	_	_	
34 Plant Held for Future Use	-	-	-	-	
35 Misc. Deferred Debits	(202,652)	-	-	-	
86 Electric Plant Acq Adj	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	
88 Prepayments	-	-	-	-	
39 Fuel Stock	-	-	-	-	
10 Material & Supplies	-	-	-	-	
11 Working Capital	-	-	-	-	
12 Weatherization Loans	-	-	-	-	
Misc. Rate Base	-	-	-	-	
Total Electric Plant:	40,474,833	-	-	-	
15 Deductions:					
7 Accum. Prov. for Depreciation	(915,434)				
18 Accum. Prov. for Amortization	(713,434)	-	-	-	
19 Accum. Deferred Income Tax	(2,119,313)	-	-	-	
50 Unamortized ITC	(2,117,313)	-	_	-	
51 Customer Advances for Const.	-	_	_	_	
52 Customer Service Deposits	-	-	-	-	
33 Miscellaneous Deductions	(402,746)	-	-	-	
54					
Total Deductions:	(3,437,492)	-	-	-	
56	<del></del>				
79 Total Rate Base:	37,037,341	-	-	-	
50					
	State Income Tax Rate				· <del></del>
1 3	Federal Income Tax Rate				
63 64 O : P	(1,055,466)			// 222 C : -:	
64 Operating Revenue	(1,018,147)	-	-	(1,233,813)	
55 Other Deductions	-	-	-	-	
66 Interest (AFUDC)	072.027	-	-	-	
67 Interest 68 Schedule "M" additions	973,037	-	-	-	
59 Schedule "M" additions 59 Schedule "M" deductions	498,871	-	-	-	
77 Schedule IVI Deductions	6,627,151	-	-	-	
_				(1,233,813)	
70	(8 110 462)		-	(1,233,613)	
70 71 Income Before Tax	(8,119,463)	_	_	_	
70 71 Income Before Tax 72 State Income Tax	-		-	(1 233 813)	
70 71 Income Before Tax 72 State Income Tax 73 Taxable Income	(8,119,463)			(1,233,813) (431,834)	
70 71 Income Before Tax 72 State Income Tax	-	- -	- - -	(1,233,813) (431,834)	

	Pro Forma>	4.5	4.6	4.7	4.8	4.9
		Remove Non- Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships Subscription
Operating Revenues:		Recurring Entries	rajustinent	Lapense	raverusing	Buoscription
2 General Business Revenues	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	-	
Other operating revenues	(317,051)	-	-	-	-	
Total Operating Revenues	(47,362,863)	-	-	-	-	
8 Operating Expenses:						
9 Steam Production	5,079,244					
Nuclear Production	5,077,244				_	
Hydro Production	104,470	_		_	_	
Other Power Supply	(55,361,467)			_	_	
Transmission	3,751,494	_		_	_	
Distribution	259,056	-		-	-	
Customer Accounting	140,246	-		-	-	
Customer Service & Info	21,520	-		-	-	
Sales	-	-	-	-	-	
Administrative & General	313,214		-	21,736	-	
Total O&M Expense	(45,692,224)	-	-	21,736	-	
1						
Depreciation	700,380	-	-	-	-	
Amortization	82,362					
Taxes Other than Income	(659,185)	-	-	-	-	
Income Taxes: Federal	(3,508,845)	-	-	(7,607)	-	
: State	-	-	-	-	-	
Deferred Income Taxes	2,325,742	-	-	-	-	
investment Tax Credit Adj.	-	-	-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-		
Total Operating Expenses:	(47,527,820)	-	-	14,129	-	
	4440			(4.4.400)		
Net Operating Income:	164,957	-	-	(14,129)	-	
Rate Base:						
Electric Plant in Service	40,677,484	-	-	-	-	
Plant Held for Future Use	(202.652)	-	-	-	-	
Misc. Deferred Debits	(202,652)	-	-	-	-	
Electric Plant Acq Adj	-	-	-	-	-	
Nuclear Fuel	-	-	-	-	-	
Prepayments	-	-	-	-	-	
Fuel Stock	-	-	-	-	-	
Material & Supplies Working Conite	<del>-</del>	-	-	-	-	
Working Capital  Weatherization Loans	-	-	-	-	-	
Misc. Rate Base	-	-	-	-	-	
Total Electric Plant:	40,474,833					
Total Electric Fiant.	+0,+74,033	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Deductions:						
Accum. Prov. for Depreciation	(915,434)	_	_	_	_	
Accum. Prov. for Amortization	(>15,454)	-	-	_	_	
Accum. Deferred Income Tax	(2,119,313)	-	-	-	_	
Unamortized ITC	(=,,,010)	-	-	-	_	
Customer Advances for Const.	_	_	-	-	-	
Customer Service Deposits	-	-	-	_	-	
Miscellaneous Deductions	(402,746)	-	-	-	-	
Total Deductions:	(3,437,492)	-	-			
5						
Total Rate Base:	37,037,341	-	-	-	-	
TAX CALCULATION	State Income Tax Rate					
Per Company	Federal Income Tax Rate					
	(1,055,466)					
Operating Revenue	(1,018,147)	-	-	(21,736)	-	
Other Deductions	-	-	-	-	-	
Interest (AFUDC)	-	-	-	-	-	
Interest	973,037	-	-	-	-	
Schedule "M" additions	498,871	-	-		-	
Schedule "M" deductions	6,627,151	-	-		-	
)						
Income Before Tax	(8,119,463)	-	-	(21,736)	-	
State Income Tax	-	-	-	-	-	
Taxable Income	(8,119,463)	-	-	(21,736)		
Federal Income Tax Before Credits	(2,841,812)	-	-	(7,607)		
Federal Tax Credit	(667,033) (3,508,845)			(7,607)		
Federal Income Tax						

Summary of Pro Forma Adjustments	Pro Forma>	4.10	4.11	4.12	4.13
		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insight Escalation
1 Operating Revenues	:	r	1	8,	
General Business Revenues     Interdepartmental	-	-	-	-	-
4 Special Sales	(47,045,812)	-	-	-	-
5 Other operating revenues	(317,051)	-	-	-	-
6 Total Operating Revenues 7	(47,362,863)	-	-	-	<u> </u>
8 Operating Expenses	:				
9 Steam Production	5,079,244	-	-	-	-
10 Nuclear Production 11 Hydro Production	104,470	-	-	-	-
12 Other Power Supply	(55,361,467)	-	-	-	-
13 Transmission	3,751,494	-	-	-	-
14 Distribution	259,056	-	-	-	-
15 Customer Accounting 16 Customer Service & Info	140,246 21,520	_	-	-	-
17 Sales			-	-	-
18 Administrative & General	313,214	-	-	-	<u> </u>
Total O&M Expense	(45,692,224)	-	-	-	-
20 Depreciation	700,380	-	-	-	-
21 Amortization	82,362	-	-	-	<u>-</u>
22 Taxes Other than Income 23 Income Taxes: Federal	(659,185) (3,508,845)	-	-	-	-
24 : State	(5,500,045)	_	-	_	_
25 Deferred Income Taxes	2,325,742	-	-	-	-
<ul><li>26 Investment Tax Credit Adj.</li><li>27 Misc. Revenue &amp; Expense</li></ul>	(776.040)	-	-	-	-
28 Total Operating Expenses:	(776,049) ( <b>47,527,820</b> )	-		-	
29					
Net Operating Income	: 164,957		-		
31 Rate Base					
33 Electric Plant in Service	40,677,484	-	-	-	-
34 Plant Held for Future Use	(202.652)	-	-	-	-
<ul><li>35 Misc. Deferred Debits</li><li>36 Electric Plant Acq Adj</li></ul>	(202,652)	-	-	-	-
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:	40,474,833	-	-	-	
45	+0,+1+,033				
46 Deductions					
47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization	(915,434)	-	-	-	-
49 Accum. Deferred Income Tax	(2,119,313)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
<ul><li>51 Customer Advances for Const.</li><li>52 Customer Service Deposits</li></ul>	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	-	-	-	-
54					
55 Total Deductions:	(3,437,492)	-		-	
59 Total Rate Base	: 37,037,341	-	-	-	-
61 TAX CALCULATION	State Income Tax Rate				
62 Per Company	Federal Income Tax Rate				
63 64 Operating Revenue	(1,055,466) (1,018,147)	_	_	_	_
65 Other Deductions	(-,,1-17)	-	-	-	-
66 Interest (AFUDC)	-	-	-	-	-
67 Interest 68 Schedule "M" additions	973,037 498,871	-	-	-	-
69 Schedule "M" deductions	6,627,151	-	-	-	
70		•			
71 Income Before Tax 72 State Income Tax	(8,119,463)	-	-	-	<del>-</del>
72 State income Tax 73 Taxable Income	(8,119,463)	-	-	-	
74 Federal Income Tax Before Credits	(2,841,812)	-	-	-	
75 Federal Tax Credit Federal Income Tax	(667,033) (3,508,845)	_	_	_	_
reactar meonic 14x	(3,500,643)	-			

Summary of Pro Forma Ad	ljustments					
		Pro Forma>	5.1	5.1.1	5.2	5.3
			Net Power Costs	Net Power Costs	James River	Removal of
			Restating	Pro Forma	Royalty Offset	Colstrip #3
1 Ope	rating Revenues:		-			
2 General Business Reve	nues	-	-	-	-	-
3 Interdepartmental 4 Special Sales		(47,045,812)	-	(47,209,017)	-	-
5 Other operating revenu	es	(317,051)	-	(47,209,017)	679,898	-
	ating Revenues	(47,362,863)	-	(47,209,017)	679,898	-
7						
	erating Expenses:	5 050 044				
9 Steam Production 10 Nuclear Production		5,079,244	-	4,462,529	-	-
11 Hydro Production		104,470	-	-	-	-
12 Other Power Supply		(55,361,467)	_	(56,069,655)	-	-
13 Transmission		3,751,494	-	3,489,790	-	-
14 Distribution		259,056	-	-	-	-
15 Customer Accounting	e-	140,246	-	-	-	-
<ul><li>16 Customer Service &amp; In</li><li>17 Sales</li></ul>	Ю	21,520	-	-	_	-
18 Administrative & Gene	eral	313,214	_	_	-	_
	O&M Expense	(45,692,224)	-	(48,117,337)	-	-
19						
20 Depreciation		700,380	-	-	-	-
21 Amortization 22 Taxes Other than Incor		82,362		-	-	-
23 Income Taxes: Federal		(659,185) (3,508,845)	-	317,912	237,964	-
24 : State		(0,000,000)	_	-	-	-
25 Deferred Income Taxes	3	2,325,742	-	-	-	-
26 Investment Tax Credit		-	-	-	-	-
27 Misc. Revenue & Expe		(776,049)	<u>-</u>	- (47.700.425)		-
28 Total Opera	ting Expenses:	(47,527,820)	-	(47,799,425)	237,964	-
	erating Income:	164,957	_	590,409	441,934	_
31					, -	
32	Rate Base:					
33 Electric Plant in Servic		40,677,484	-	-	-	-
34 Plant Held for Future U	Jse	- (202 452)	-	-	-	-
35 Misc. Deferred Debits		(202,652)	-	-	-	-
<ul><li>36 Electric Plant Acq Adj</li><li>37 Nuclear Fuel</li></ul>		-	-	-	_	_
38 Prepayments		_	_	_	-	_
39 Fuel Stock		-	-	-	-	-
40 Material & Supplies		-	-	-	-	-
41 Working Capital		-	-	-	-	-
42 Weatherization Loans		-	-	-	-	-
43 Misc. Rate Base 44 Tota	al Electric Plant:	40,474,833				
45	ii Dicetile i lant.	10,171,000				
46	Deductions:					
47 Accum. Prov. for Depr		(915,434)	-	-	-	-
48 Accum. Prov. for Amo		(2.110.212)	-	-	-	-
49 Accum. Deferred Incor 50 Unamortized ITC	ne I ax	(2,119,313)	-	-	-	-
51 Customer Advances for	r Const	-	-	-	-	-
52 Customer Service Depo		_	-	_	-	-
53 Miscellaneous Deducti		(402,746)	-	-	-	-
54						
	otal Deductions:	(3,437,492)	-	-	-	-
56	Total Rate Base:	27 027 241				
59 T	otal Rate Base:	37,037,341	-	-	-	-
61 TAX CALCULATION	St	ate Income Tax Rate				
62 Per Company		ederal Income Tax Rate				
63		(1,055,466)				
64 Operating Revenue		(1,018,147)	-	908,321	679,898	-
65 Other Deductions 66 Interest (AFUDC)		-	-	-	-	-
67 Interest (AFODC)		973,037	-	-	-	-
68 Schedule "M" addition:	s	498,871	_	-	-	-
69 Schedule "M" deduction		6,627,151	-	-	-	-
70						
71 Income Before Tax		(8,119,463)	-	908,321	679,898	-
72 State Income Tax	_	(0.110.453)	-	000.221	-	-
<ul> <li>73 Taxable Income</li> <li>74 Federal Income Tax Be</li> </ul>	ofore Credite	(8,119,463)	<u> </u>	908,321	679,898	-
75 Federal Tax Credit	Tore Creuits	(2,841,812)	<u>-</u>	317,912	237,964	-
Federal Income Tax		(3,508,845)	-	317,912	237,964	-
		(=,===,315)		,	,	

ummary of Pro Forma Adjustments	Pro Forma>	6.1 Hydro	6.2 Deprec. & Amort. Reserve to Dec	Depreciation Rates	
1 Occasion Browns		Decommissioning	2013 Balance	- Expense	Study
1 Operating Revenues: 2 General Business Revenues					
3 Interdepartmental	_	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues	(317,051)		_		
6 Total Operating Revenues	(47,362,863)	_	_	_	
7	(17,002,000)				
8 Operating Expenses:					
9 Steam Production	5,079,244	-	-	-	
10 Nuclear Production	· · · · · · -	-	-	-	
11 Hydro Production	104,470	-	-	-	
12 Other Power Supply	(55,361,467)	_	_	_	
13 Transmission	3,751,494	_	_	_	
14 Distribution	259,056	_	_	_	
15 Customer Accounting	140,246	_	-	_	
16 Customer Service & Info	21,520	_	_	_	
17 Sales		_	_	_	
18 Administrative & General	313,214	_	_	_	
Total O&M Expense	(45,692,224)				
19	(43,072,224)				
20 Depreciation	700,380	_	_	_	
21 Amortization	82,362	-	-	-	
22 Taxes Other than Income	(659,185)	-	-		
22 Taxes Other than Income 23 Income Taxes: Federal	(3,508,845)	(44,842)	-	-	
24 : State	(3,300,043)	(44,042)			
	2 225 742	40 (22	-	-	
25 Deferred Income Taxes	2,325,742	48,623		-	
26 Investment Tax Credit Adj.	(77.6 0.40)	-	-	-	
27 Misc. Revenue & Expense	(776,049)	2.504	-	-	
28 Total Operating Expenses:	(47,527,820)	3,781	-	-	
29	4540	(2.504)			
Net Operating Income:	164,957	(3,781)		-	
31					
Rate Base:					
33 Electric Plant in Service	40,677,484	-	-	-	
34 Plant Held for Future Use	-	-	-	-	
35 Misc. Deferred Debits	(202,652)	-	-	-	
36 Electric 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:	40,474,833	-	-	-	
45	-, -,				
46 Deductions:					
47 Accum. Prov. for Depreciation	(915,434)	(196,210)	_	_	
48 Accum. Prov. for Amortization	(>10,104)	(170,210)	-	_	
49 Accum. Deferred Income Tax	(2,119,313)	(16,555)		_	
50 Unamortized ITC	(2,117,313)	(10,333)		-	
51 Customer Advances for Const.	=			-	
52 Customer Service Deposits	=	-	-	-	
52 Customer Service Deposits 53 Miscellaneous Deductions	(402.746)	-	-	-	
	(402,746)	-	-	-	
55 Total Deductions:	(2.427.400)	(212.765)			
	(3,437,492)	(212,765)	-	-	
56 50 T-4-1 B-4- B	25 025 211	(010 515)			
59 Total Rate Base:	37,037,341	(212,765)	-	-	
60					
61 TAX CALCULATION	State Income Tax Rate				
62 Per Company	Federal Income Tax Rate				
53	(1,055,466)				
64 Operating Revenue	(1,018,147)	-	-	-	
55 Other Deductions	-	-	-	-	
66 Interest (AFUDC)	-	-	-	-	
57 Interest	973,037	-	-	-	
58 Schedule "M" additions	498,871	-	-	-	
59 Schedule "M" deductions	6,627,151	128,121		-	
70					
71 Income Before Tax	(8,119,463)	(128,121)	-	-	
72 State Income Tax	-	-	-	-	
73 Taxable Income	(8,119,463)	(128,121)	-	_	
74 Federal Income Tax Before Credits	(2,841,812)	(44,842)	-		
75 Federal Tax Credit	(667,033)	(44,042)			
Federal Income Tax	(3,508,845)	(44,842)	_	_	
- caciai income 14A	(3,300,043)	(77,042)			

Summary of Pro Forma Adjustments	Pro Forma>	7.1	7.2	7.3	7.4
				Renewable	
		Interest True-up	Property Tax Expense	Energy Tax Credit	Power Tax ADIT Balance
1 Operating Revenues	:	interest True-up	Expense	Credit	Balance
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	(47,045,812)	-	-	-	-
5 Other operating revenues 6 Total Operating Revenues	(317,051) (47,362,863)			-	
7	(47,302,603)	-			
8 Operating Expenses	:				
9 Steam Production	5,079,244	-	-	-	-
10 Nuclear Production	104.470	-	-	-	-
11 Hydro Production 12 Other Power Supply	104,470 (55,361,467)	-	-	-	-
13 Transmission	3,751,494	-	_	-	-
14 Distribution	259,056	-	_	-	-
15 Customer Accounting	140,246	-	-	-	-
16 Customer Service & Info	21,520	-	-	-	-
17 Sales	212.214	-	-	-	-
18 Administrative & General  Total O&M Expense	313,214 (45,692,224)		-		
19	(43,072,224)	_	_	_	_
20 Depreciation	700,380	-	-	-	-
21 Amortization	82,362	-	-	-	
22 Taxes Other than Income	(659,185)	(240.5(2)	108,255	(661.017)	-
23 Income Taxes: Federal	(3,508,845)	(340,563)	(37,889)	(661,917)	-
24 : State 25 Deferred Income Taxes	2,325,742	-	-	-	-
26 Investment Tax Credit Adj.	2,323,742	-	_	-	-
27 Misc. Revenue & Expense	(776,049)	-	-	-	-
28 Total Operating Expenses:	(47,527,820)	(340,563)	70,366	(661,917)	-
29 20 Not On and fine In a second	. 164.057	240.562	(70.266)	661.017	
30 Net Operating Income	: 164,957	340,563	(70,366)	661,917	
32 Rate Base	·				
33 Electric Plant in Service	40,677,484	-	_	-	-
34 Plant Held for Future Use	· -	-	-	-	-
35 Misc. Deferred Debits	(202,652)	-	-	-	-
36 Electric 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:	40,474,833	-	-	-	
45 46 Deductions					
47 Accum. Prov. for Depreciation	(915,434)	-	_	-	-
48 Accum. Prov. for Amortization	-	-	-	-	-
49 Accum. Deferred Income Tax	(2,119,313)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Advances for Const.	-	-	-	-	-
52 Customer Service Deposits 53 Miscellaneous Deductions	(402,746)	-	-	-	-
54	(402,740)	-	-	-	-
55 Total Deductions:	(3,437,492)	-	-	-	-
56					
59 Total Rate Base	: 37,037,341	-	-	-	-
60 61 TAX CALCULATION	State Income Tax Rate				
62 Per Company	Federal Income Tax Rate				
63	(1,055,466)				
64 Operating Revenue	(1,018,147)	-	(108,255)	-	-
65 Other Deductions	-	-	-	-	-
66 Interest (AFUDC) 67 Interest	973,037	973,037	-	-	-
68 Schedule "M" additions	498,871	9/3,03/	-	-	-
69 Schedule "M" deductions	6,627,151	-	-	-	-
70					
71 Income Before Tax	(8,119,463)	(973,037)	(108,255)	-	-
72 State Income Tax		-	(100.07=	-	-
73 Taxable Income	(8,119,463)	(973,037)	(108,255)	-	
<ul><li>74 Federal Income Tax Before Credits</li><li>75 Federal Tax Credit</li></ul>	(2,841,812) (667,033)	(340,563)	(37,889)	(661,917)	
Federal Income Tax	(3,508,845)	(340,563)	(37,889)	(661,917)	-
	(=,===,010)	(= , = 35)	(= - ,==>)	(	

ummary of Pro Forma Adjustments	Pro Forma>	7.5	7.6	7.7 Remove Deferred	7.8
		WA Low Income Tax Credit	WA Flow-through	State Tax & Expense Balance	WA Public Utility Tax Adjustment
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	
3 Interdepartmental	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues	(317,051)	-	-	-	
6 Total Operating Revenues	(47,362,863)	-	-	-	
7					
8 Operating Expenses:					
9 Steam Production	5,079,244	-	-	-	•
10 Nuclear Production	104 470	-	-	-	
11 Hydro Production	104,470	-	-	-	
12 Other Power Supply 13 Transmission	(55,361,467)	-	-	-	•
14 Distribution	3,751,494 259,056	-	-	-	
15 Customer Accounting	140,246	-	-	-	
16 Customer Service & Info	21,520	-	-	-	
17 Sales	21,320				
18 Administrative & General	313,214	_	_	_	
Total O&M Expense	(45,692,224)			_	
19	(10,0>2,221)				
20 Depreciation	700,380	_	_	_	
21 Amortization	82,362	-	-	-	
22 Taxes Other than Income	(659,185)	39,804	-	-	(807,244
23 Income Taxes: Federal	(3,508,845)	(13,931)	-	-	282,536
24 : State	-	-	-	-	
25 Deferred Income Taxes	2,325,742	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	
27 Misc. Revenue & Expense	(776,049)	-	-	-	
28 Total Operating Expenses:	(47,527,820)	25,873	-	-	(524,708
29					
30 Net Operating Income:	164,957	(25,873)	=	-	524,708
31					
32 Rate Base:					
33 Electric Plant in Service	40,677,484	-	-	-	
34 Plant Held for Future Use	-	-	-	-	
35 Misc. Deferred Debits	(202,652)	-	-	-	
36 Electric 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:	40,474,833	<u>-</u>		<u>-</u>	
45	40,474,833		-		
46 Deductions:					
47 Accum. Prov. for Depreciation	(915,434)				
48 Accum. Prov. for Amortization	(715,434)				
49 Accum. Deferred Income Tax	(2,119,313)	-	-	-	
50 Unamortized ITC	(2,117,513)	-	-	-	
51 Customer Advances for Const.	_	_	_	_	
52 Customer Service Deposits	-	_	-	_	
53 Miscellaneous Deductions	(402,746)	_	-	_	
54	(=,/0)				
55 Total Deductions:	(3,437,492)	-	-	-	
56					
59 Total Rate Base:	37,037,341	-	-	-	
60					
61 TAX CALCULATION	State Income Tax Rate				
62 Per Company	Federal Income Tax Rate				
63	(1,055,466)				
64 Operating Revenue	(1,018,147)	(39,804)	-	-	807,24
65 Other Deductions	-	-	-	-	
66 Interest (AFUDC)	-	-	-	-	•
67 Interest	973,037	-	-	-	
68 Schedule "M" additions	498,871	-	-	-	
69 Schedule "M" deductions	6,627,151	-	-	-	
70	(0.440.117	.ac			005 - 1
71 Income Before Tax	(8,119,463)	(39,804)	-	-	807,24
72 State Income Tax			-	-	00# - :
73 Taxable Income	(8,119,463)	(39,804)	-	-	807,244
74 Federal Income Tax Before Credits	(2,841,812)	(13,931)			282,536
75 Federal Tax Credit Federal Income Tax	(667,033) (3,508,845)	(13,931)			282,536
	1.3.300.8431	(13,931)	-	-	202,330

mmary of Pro Forma Adjustments	Pro Forma>	8.1	8.2	8.3 Customer	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Advances for Construction	Major Plant Additions	Miscellaneo Rate Base
1 Operating Revenues:		Rate Base	Remediation	Construction	Additions	Kate Base
2 General Business Revenues	_	_	_	_	_	
3 Interdepartmental	_	_	_	_	_	
4 Special Sales	(47,045,812)	-	-	_	-	
5 Other operating revenues	(317,051)	-	-	_	-	
6 Total Operating Revenues	(47,362,863)	-	-	-	-	
7						
8 Operating Expenses:						
9 Steam Production	5,079,244	-	-	-	-	
Nuclear Production	-	-	-	-	-	
1 Hydro Production	104,470	-	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	-	
3 Transmission	3,751,494	-	-	-	-	
4 Distribution	259,056	-	-	-	-	
5 Customer Accounting	140,246	-	-	-	-	
6 Customer Service & Info	21,520	-	-	-	-	
7 Sales	-	-	-	-	-	
Administrative & General	313,214	-	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	-	
)						
Depreciation	700,380	-	-	-	694,623	
Amortization	82,362	-	-	-	-	
Taxes Other than Income	(659,185)	-	-	-		
3 Income Taxes: Federal	(3,508,845)	-	-	-	(1,999,943)	
: State	-	-	-	-	-	
5 Deferred Income Taxes	2,325,742	-	-	-	1,904,949	
investment Tax Credit Adj.		-	-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-	-	
Total Operating Expenses:	(47,527,820)	-	-	-	599,629	
Net Operating Income:	164,957	-		-	(599,629)	
Rate Base:						
Electric Plant in Service	40,677,484	-	-	-	40,365,002	
Plant Held for Future Use	-	-	-	-	-	
Misc. Deferred Debits	(202,652)	-	-	-	-	
Electric Plant Acq Adj	-	-	-	-	-	
Nuclear Fuel	-	-	-	-	-	
3 Prepayments	-	-	-	-	-	
Fuel Stock	-	-	-	-	-	
Material & Supplies	-	-	-	-	-	
Working Capital	-	-	-	-	-	
2 Weatherization Loans	-	-	-	-	-	
Misc. Rate Base	-	-	-	-	-	
Total Electric Plant:	40,474,833	-	-	-	40,365,002	
Deductions:						
Accum. Prov. for Depreciation	(915,434)	-	-	-	(713,307)	
Accum. Prov. for Amortization	-	-	-	-	-	
Accum. Deferred Income Tax	(2,119,313)	-	-	-	(2,536,143)	
Unamortized ITC	-	-	-	-	-	
Customer Advances for Const.	-	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	-	
Miscellaneous Deductions	(402,746)	-	-	-	-	
					(0.0.1	
Total Deductions:	(3,437,492)	-	-	-	(3,249,449)	
T ( I D ( D	25 225 2 : :				27.117.77	
Total Rate Base:	37,037,341	-	-	-	37,115,553	
	tate Income Tax Rate					
	ederal Income Tax Rate					
Per Company F	(1,055,466)					
Operating Revenue	(1,018,147)				(694,623)	
Other Deductions	(1,010,147)	-	-	-	(034,023)	
interest (AFUDC)	-	-	-	-	-	
Interest (APODC)	072 027	-	-	-	-	
	973,037	-	-	-	604 622	
Schedule "M" additions	498,871	-	-	-	694,623	
Schedule "M" deductions	6,627,151	-	-	-	5,714,123	
) 	(0.110.453)				(5.714.102)	
Income Before Tax	(8,119,463)	-	-	-	(5,714,123)	
2 State Income Tax	-	-	-	-	-	
Taxable Income	(8,119,463)	-	-	-	(5,714,123)	
Federal Income Tax Before Credits	(2,841,812)	-	-	-	(1,999,943)	
5 Federal Tax Credit	(667,033)				(1,000,042)	
Federal Income Tax	(3,508,845)	-	-	-	(1,999,943)	

Sum	mary of Pro Forma Adjustments	Pro Forma>	8.6	8.7	8.8	8.9
		110 Forma>				
			Powerdale Hydro Removal	Removal of	Trojan Unrecovered Plant	
1	Operating Revenues:		Removai	Colstrip #4 AFUDC	riant	Deposits
	General Business Revenues	-	-	-	-	-
	Interdepartmental	(45.045.012)	-	-	-	-
	Special Sales Other operating revenues	(47,045,812) (317,051)	_	-	-	-
6		(47,362,863)		-		
7						
8	1 0 1	5 070 244				
	Steam Production Nuclear Production	5,079,244	-	-	-	-
	Hydro Production	104,470		-	-	-
	Other Power Supply	(55,361,467)	-	-	-	-
	Transmission Distribution	3,751,494	-	-	-	-
	Customer Accounting	259,056 140,246	-	-	-	-
	Customer Service & Info	21,520	-	-	-	-
	Sales	-	-	-	-	-
18	Administrative & General	313,214	<u>-</u>	-	-	-
19	Total O&M Expense	(45,692,224)	-	-	-	-
20	Depreciation	700,380	-	-	-	-
_	Amortization	82,362	82,362	-	-	-
	Taxes Other than Income Income Taxes: Federal	(659,185) (3,508,845)	(86,068)	-	-	-
24		(5,500,045)	(80,008)			
	Deferred Income Taxes	2,325,742	62,067	-	-	-
	Investment Tax Credit Adj.	-	-	-	-	-
27 28	Misc. Revenue & Expense  Total Operating Expenses:	(776,049) ( <b>47,527,820</b> )	58,361	-	-	<u> </u>
29		(47,527,620)	36,301			
30		164,957	(58,361)	-	-	-
31						
32	Rate Base: Electric Plant in Service	40,677,484				
	Plant Held for Future Use	40,077,484	_	-	-	-
35	Misc. Deferred Debits	(202,652)	(202,652)	-	-	-
	Electric Plant Acq Adj	-	-	-	-	-
	Nuclear Fuel Prepayments	-	-	-	-	-
	Fuel Stock	-	-	-	-	-
	Material & Supplies	-	-	-	-	-
	Working Capital	-	-	-	-	-
	Weatherization Loans Misc. Rate Base	-	-	-	-	-
44		40,474,833	(202,652)	-	-	-
45						
46	Deductions: Accum. Prov. for Depreciation	(915,434)				
	Accum. Prov. for Amortization	(915,454)	-	-	-	-
	Accum. Deferred Income Tax	(2,119,313)	300,352	-	-	-
	Unamortized ITC	-	-	-	-	-
	Customer Advances for Const. Customer Service Deposits	-	-	-	-	-
	Miscellaneous Deductions	(402,746)	_	-	-	-
54						
55 56		(3,437,492)	300,352	-	-	-
59		37,037,341	97,700	_	_	_
60		- , ,.	,			
		State Income Tax Rate				
62 63	1 3	Federal Income Tax Rate (1,055,466)				
	Operating Revenue	(1,018,147)	(82,362)	-	-	-
65	Other Deductions	-	-	-	-	-
	Interest (AFUDC)	072.027	-	-	-	-
	Interest Schedule "M" additions	973,037 498,871	(201,567)	-	-	-
	Schedule "M" deductions	6,627,151	(38,022)	-	-	-
70						
	Income Before Tax State Income Tax	(8,119,463)	(245,907)	-	-	-
	Taxable Income	(8,119,463)	(245,907)	-	-	<u> </u>
	Federal Income Tax Before Credits	(2,841,812)	(86,068)	-	-	-
75	Federal Tax Credit	(667,033)				
	Federal Income Tax	(3,508,845)	(86,068)	-	-	-

Summary of Pro Forma Adjustments	Pro Forma>	8.10	8.11	8.12	8.13
		Regulatory Aasset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital
1 Operating Revenues:		1 mortifaction	Ttellio valo	vane 2012 Balance	working cupital
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	(47,045,812)		-	-	-
5 Other operating revenues	(317,051)	(1,530,186)	-	-	-
6 Total Operating Revenues 7	(47,362,863)	(1,530,186)		-	-
8 Operating Expenses:					
9 Steam Production	5,079,244	_	_	_	_
10 Nuclear Production	3,072,244	_	_	_	_
11 Hydro Production	104,470	_	-	_	_
12 Other Power Supply	(55,361,467)	_	-	_	_
13 Transmission	3,751,494	-	-	-	-
14 Distribution	259,056	-	-	-	-
15 Customer Accounting	140,246	-	-	-	-
16 Customer Service & Info	21,520	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	313,214	-	-	-	-
Total O&M Expense	(45,692,224)	-	-	-	-
19					
20 Depreciation	700,380	-	-	-	-
21 Amortization	82,362	-	-	-	-
22 Taxes Other than Income	(659,185)	(525.565)	-	-	-
23 Income Taxes: Federal	(3,508,845)	(535,565)	-	-	-
24 : State		-	-	-	-
25 Deferred Income Taxes	2,325,742	-	-	-	-
26 Investment Tax Credit Adj.	(77.6.040)	-	-	-	-
27 Misc. Revenue & Expense	(776,049)	(525,565)	-	-	-
28 Total Operating Expenses:	(47,527,820)	(535,565)	-	-	-
30 Net Operating Income:	164,957	(994,621)	_	_	
31	104,937	(994,021)		-	
32 Rate Base:					
33 Electric Plant in Service	40,677,484				
34 Plant Held for Future Use	40,077,484	-	-	-	-
35 Misc. Deferred Debits	(202,652)				
36 Electric Plant Acq Adj	(202,032)				
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:	40,474,833	-	-	-	-
45					
46 Deductions:					
47 Accum. Prov. for Depreciation	(915,434)	-	-	-	-
48 Accum. Prov. for Amortization	-	-	-	-	-
49 Accum. Deferred Income Tax	(2,119,313)		-	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Advances for Const.	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	-	-	-	-
54					
55 Total Deductions:	(3,437,492)	-	-	-	-
56					
59 Total Rate Base:	37,037,341	-	-	-	-
60	Ctata Innama M. D.				
61 TAX CALCULATION	State Income Tax Rate				
62 Per Company	Federal Income Tax Rate				
63 64 Operating Payanya	(1,055,466)	(1.520.100)			
64 Operating Revenue	(1,018,147)	(1,530,186)	-	-	-
65 Other Deductions 66 Interest (AFUDC)	-	-	-	-	-
67 Interest	973,037	-	-	-	-
68 Schedule "M" additions	498,871	-	-	-	-
69 Schedule "M" deductions	6,627,151	-	-	-	-
70	0,027,131	-	-	-	-
71 Income Before Tax	(8,119,463)	(1,530,186)	_	_	_
72 State Income Tax	(0,117,703)	(1,550,100)	-	-	-
73 Taxable Income	(8,119,463)	(1,530,186)			
74 Federal Income Tax Before Credits	(2,841,812)	(535,565)			
75 Federal Tax Credit	(667,033)	(555,535)			
Federal Income Tax	(3,508,845)	(535,565)	-	-	-
	5-11	, /			

2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	(47,045,812)	163,205
5 Other operating revenues	(317,051)	5,575
6 Total Operating Revenues	(47,362,863)	168,780
7		
8 Operating Expenses 9 Steam Production		200.929
10 Nuclear Production	5,079,244	390,838
11 Hydro Production	104,470	-
12 Other Power Supply	(55,361,467)	582,139
** *		
13 Transmission 14 Distribution	3,751,494 259,056	196,588
15 Customer Accounting	140,246	-
16 Customer Service & Info	21,520	-
17 Sales	21,320	-
18 Administrative & General	313,214	_
Total O&M Expense	(45,692,224)	1,169,565
19	(43,092,224)	1,109,303
20 Depreciation	700,380	5,758
21 Amortization	82,362	3,736
22 Taxes Other than Income	(659,185)	
23 Income Taxes: Federal	(3,508,845)	(371,099)
24 : State	(3,300,043)	(3/1,0//)
25 Deferred Income Taxes	2,325,742	14,846
26 Investment Tax Credit Adj.	2,323,142	14,040
27 Misc. Revenue & Expense	(776,049)	_
28 Total Operating Expenses:	(47,527,820)	819,070
29	(17,027,020)	017,070
30 Net Operating Income	164,957	(650,290)
31	•	
32 Rate Base	:	
33 Electric Plant in Service	40,677,484	312,482
34 Plant Held for Future Use	-	-
35 Misc. Deferred Debits	(202,652)	-
36 Electric 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:	40,474,833	312,482
45		312,462
	10,171,000	312,462
46 Deductions		312,482
		(5,917)
46 Deductions	:	,
46 Deductions 47 Accum. Prov. for Depreciation	:	,
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization	: (915,434)	(5,917)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const.	: (915,434)	(5,917)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits	: (915,434) - (2,119,313) 	(5,917)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions	: (915,434)	(5,917)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54	: (915,434) - (2,119,313) - - (402,746)	(5,917) - (19,788) - - -
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions:	: (915,434) - (2,119,313) 	(5,917)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56	: (915,434) - (2,119,313) - (402,746) (3,437,492)	(5,917) (19,788) - - - - - (25,705)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56 59 Total Rate Base	: (915,434) - (2,119,313) - (402,746) (3,437,492)	(5,917) - (19,788) - - -
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56 59 Total Rate Base 60	: (915,434) - (2,119,313) - (402,746) (3,437,492) : <b>37,037,341</b>	(5,917) (19,788) - - - - - (25,705)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56 59 Total Rate Base 60 61 TAX CALCULATION	: (915,434) (2,119,313) (2,12,119,313) (402,746) (3,437,492) : 37,037,341 State Income Tax Rate	(5,917) (19,788) - - - - - (25,705)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56 59 Total Rate Base 60 61 TAX CALCULATION 62 Per Company	: (915,434) - (2,119,313) - (402,746) - (3,437,492) : 37,037,341  State Income Tax Rate Federal Income Tax Rate	(5,917) (19,788) - - - - - (25,705)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56 59 Total Rate Base 60 61 TAX CALCULATION 62 Per Company 63	: (915,434) - (2,119,313) - (402,746) - (3,437,492) : 37,037,341  State Income Tax Rate Federal Income Tax Rate (1,055,466)	(5,917) - (19,788) - - - - (25,705) 286,777
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56 59 Total Rate Base 60 61 TAX CALCULATION 62 Per Company 63 64 Operating Revenue	: (915,434) - (2,119,313) - (402,746) - (3,437,492) : 37,037,341  State Income Tax Rate Federal Income Tax Rate	(5,917) (19,788) - - - - - (25,705)
46 Deductions 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax 50 Unamortized ITC 51 Customer Advances for Const. 52 Customer Service Deposits 53 Miscellaneous Deductions 54 55 Total Deductions: 56 59 Total Rate Base 60 61 TAX CALCULATION 62 Per Company 63	: (915,434) - (2,119,313) - (402,746) - (3,437,492) : 37,037,341  State Income Tax Rate Federal Income Tax Rate (1,055,466)	(5,917) - (19,788) - - - - (25,705) 286,777

61 TAX CALCULATION	State Income Tax Rate	
62 Per Company	Federal Income Tax Rate	
63	(1,055,466)	
64 Operating Revenue	(1,018,147)	(1,006,543)
65 Other Deductions	-	-
66 Interest (AFUDC)	-	-
67 Interest	973,037	-
68 Schedule "M" additions	498,871	5,758
69 Schedule "M" deductions	6,627,151	44,876
70		
71 Income Before Tax	(8,119,463)	(1,045,662)
72 State Income Tax		-
73 Taxable Income	(8,119,463)	(1,045,662)
74 Federal Income Tax Before Credits	(2,841,812)	(365,982)
75 Federal Tax Credit	(667,033)	(5,117)
Federal Income Tax	(3,508,845)	(371,099)

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 45 of 107

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

Adjustment to Income:	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WA ALLOCATED
<b>y</b>						ı
Residential	440	RES	(3,644,018)	WA	100.0000%	(3,644,018)
Commercial	442	RES	(1,236,605)	WA	100.0000%	(1,236,605)
Industrial	442	RES	(812,138)	WA	100.0000%	(812,138)
Public Street & Highway	444	RES	-	WA	100.0000%	-
Total			(5,692,761)	-		(5,692,761)

# **Description of Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 46 of 107

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

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

<sup>&</sup>lt;sup>1</sup> Includes Irrigation

## **Description of Adjustment:**

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2013 are normalized by removing Schedule 191 (System Benefits Charge) -\$11,140,249, SMUD -\$310,869, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,878,340, DSM -\$10,677,589, Out of Period

-\$169,064 and tolerance adjustment -\$8,153.

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 47 of 107

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

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

<sup>&</sup>lt;sup>1</sup>Includes Irrigation

# **Description of Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 48 of 107

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

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

# **Description of Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 49 of 107

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

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

# **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 50 of 107

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

	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	<u>FACTOR</u>	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenues:						
Other Electric Revenues	456	RES	(4,480,007)	WRG	4.7751%	(213,923)
Other Electric Revenues	456	PRO	9,403,371	WRG	4.7751%	449,017
Total Wheeling Revenue Adjustment		-	4,923,365		-	235,094
Wheeling Imbalance Expense	566	RES	(1,418,333)	SG	7.9057%	(112,130)
Adjustment Detail: Actual Wheeling Revenues 12 ME December 2 Total Adjustments	2013		85,492,935 -			
Normalized Wheeling Revenues 12 ME Decem	nber 2013	-	85,492,935			

## **Description of Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 51 of 107

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

TOTAL WASHINGTON
ACCOUNT TYPE COMPANY FACTOR FACTOR MALLOCATED

Adjustment to Revenue:
Ancillary Contract Expiration 456 PRO 179,017 CAGW 23.0849% 41,326

## **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 52 of 107

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

TOTAL WCA Washington ACCOUNT TYPE COMPANY FACTOR FACTOR % ALLOCATED

**Adjustment to Revenues:** 

Other Electric Revenues 456 PRO 84,747 WA 100.0000% -

#### **Description of Adjustment:**

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

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 53 of 107

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

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

# **Description of Adjustment:**

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

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

			TOTAL			WASHINGTON
Adjustment to Revenue:	ACCOUNT	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	ALLOCATED
Gains on Property Sales	421	RES	(278,673)	CAGE	0.0000%	_
Gains on Property Sales	421	RES	286,366	SO	6.8539%	19,627
Gains on Property Sales	421	RES	16,760	UT	0.0000%	-
Gains on Property Sales	421	RES	(24,453)	CAGW	23.0849%	(5,645)
			-			13,982
Loss on Property Sales	421	RES	(5,798)	CN	6.9174%	(401)
Loss on Property Sales	421	RES	10,195	OR	0.0000%	-
Loss on Property Sales	421	RES	(309,908)	SO	6.8539%	(21,241)
Loss on Property Sales	421	RES	6,003	CAGE	0.0000%	-
Loss on Property Sales	421	RES	299,508	NUTIL	0.0000%	-
						(21,642)
A 15						
Adjustment to Expense:	557	DEC	(7.222)	S.C.	7.00570/	(571)
Non-utility Flights	337	RES	(7,223)	SG	7.9057%	(571)
Non-utility Flights	580	RES	(1,990)	SNPD	6.2803%	(125)
Non-utility Frights	360	KES	(1,990)	SMID	0.280370	(123)
Blue Sky	903	RES	(24,626)	CN	6.9174%	(1,703)
Blue Sky	903	RES	(46,199)	OR	0.0000%	-
	, , ,		(70,826)		21333373	(1,703)
						( ) /
Blue Sky	909	RES	20,097	CN	6.9174%	1,390
Blue Sky	909	RES	9,798	OR	0.0000%	
DSM	909	RES	(60,596)	CN	6.9174%	(4,192)
Miscellaneous	909	RES	(1,589)	CN	6.9174%	(110)
			(32,290)			(2,911)
Blue Sky	921	RES	(355)	SO	6.8539%	(24)
Blue Sky	929	RES	40,931	SO	6.8539%	2,805
Charitable Donations and Sponsorships	921	RES	(6,014)	SO	6.8539%	(412)
Employee Expenses	921	RES	(613)	SO	6.8539%	(42)
Intercompany SERP Costs	923	RES	(154,730)	SO	6.8539%	(10,605)
Legislative & Lobbyist	921	RES	(5,577)	SO	6.8539%	(382)
Miscellaneous	923	RES	(118,207)	SO	6.8539%	(8,102)
Non-utility Flights	921	RES	(7,047)	SO	6.8539%	(483)
Property Insurance	924	RES	118,207	SO	6.8539%	8,102
			(133,406)			(9,144)
<b>Total Miscellaneous General Expense I</b>	Removal		(348,851)			(14,454)

## **Description of Adjustment:**

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

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement General Wage Increase - Restating Adjustment 4.2

500 500 500	TYPE RES RES	TOTAL COMPANY (108,784)	FACTOR CAGE	FACTOR % 0.0000%	WASHINGTON ALLOCATED
500 500	RES				ALLOCATED
500		(108,784)	CAGE	0.0000%	ı
500		(100,704)	CAGE		
		(6)	CAGW	23.0849%	(1)
					(1,716)
					(3)
					(3)
					(222)
					(34)
					(54)
					65
					(6,800)
312	KLS		JDG	22.933970	(8,712)
		(175,501)			(0,712)
535	RES	(9 363)	CAGE	0.0000%	_
					(2,854)
					(2,051)
					(1,176)
343	TCLD		C/1011	23.001770	(4,029)
		(20,071)			(4,027)
548	RES	(6 306)	CAGE	0.0000%	_
					(514)
					(544)
					(230)
					-
					-
					(279)
					-
					(49)
					(579)
557	RES		SG	7.9057%	(3,181)
		(72,935)			(4,862)
					ı
					-
					(265)
					(11)
					(1,855)
					-
					(298)
					(30)
571	RES		SG	7.9057%	(53)
		(31,711)			(2,512)
					(2,849)
					(2,955)
					-
					(3,609)
593	RES		SNPD	6.2803%	(579)
		(154,525)			(9,992)
					(3,641)
903	RES		WA	SITUS	(1,768)
		(83,051)			(5,409)
		(2.070)	en r		
					(267)
					-
908	RES		WA	SITUS	(563)
		(13,491)			(830)
0.5			***	~~~	
					(875)
920	RES			6.8539%	(10,096)
935				SITUS	0
935	RES	(3,965)	SO	6.8539%	(272)
		(154,884)			(11,243)
		/522 -22			//= =000
		(732,632)			(47,589)
	935	500         RES           501         RES           501         RES           501         RES           501         RES           512         RES           535         RES           548         RES           548         RES           548         RES           548         RES           548         RES           553         RES           557         RES           557         RES           557         RES           557         RES           557         RES           560         RES           560         RES           571         RES           571         RES           571         RES           571         RES           593         RES           593         RES           593	500         RES         (42)           501         RES         (1,583)           501         RES         (982)           501         RES         (982)           501         RES         (447)           512         RES         (29,625)           (193,364)         (193,364)           535         RES         (12,362)           545         RES         (1,852)           545         RES         (1,852)           545         RES         (5,093)           (28,671)         (28,671)           548         RES         (2,358)           548         RES         (2,514)           548         RES         (2,914)           548         RES         (2,914)           548         RES         (2,914)           548         RES         (2,778)           553         RES         (2,078)           553         RES         (2,078)           557         RES         (12,007)           557         RES         (15,098)           557         RES         (211)           557         RES         (2,521)	500         RES         (42)         SG           501         RES         (1,583)         CAEE           501         RES         (982)         JBE           501         RES         (982)         JBE           512         RES         (44,698)         CAGE           512         RES         (29,625)         JBG           512         RES         (12,362)         CAGW           548         RES         (1,860)         CAGE           548         RES         (2,514)         SG           553         RES         (2,078)         CAGE	500         RES         (42)         SG         7.9057%           501         RES         (1,583)         CAEE         0.0000%           501         RES         (982)         JBE         22.6123%           501         RES         (447)         SE         7.5698%           512         RES         (24,698)         CAGE         0.0000%           512         RES         (29,625)         JBG         22.9539%           512         RES         (20,625)         JBG         22.9539%           512         RES         (12,362)         CAGE         0.0000%           535         RES         (1,852)         CAGE         0.0000%           548         RES

## Description of Adjustment:

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

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

i i oi oi ma General wage increase	-					
Adjustment 4.3			TOTAL			WA
	<b>ACCOUNT</b>	Type	COMPANY	<u>FACTOR</u>	FACTOR %	ALLOCATED
Adjustment to Expense:						
Steam Operations	500	PRO	2,820,384	CAGE	0.0000%	-
Steam Operations	500	PRO	143	CAGW	23.0849%	33
Steam Operations	500	PRO	193,857	JBG	22.9539%	44,498
Steam Operations	500	PRO	1,090	SG	7.9057%	86
Fuel Related - Non-NPC	501	PRO	41,032	CAEE	0.0000%	-
Fuel Related - Non-NPC	501	PRO	25,453	JBE	22.6123%	5,755
Fuel Related - Non-NPC						
	501	PRO	11,596	SE	7.5698%	878
Steam Maintenance	512	PRO	1,158,859	CAGE	0.0000%	-
Steam Maintenance	512	PRO	(7,252)	CAGW	23.0849%	(1,674)
Steam Maintenance	512	PRO	768,069	JBG	22.9539%	176,302
			5,013,230			225,878
Hydro Operations	535	PRO	242,760	CAGE	0.0000%	-
Hydro Operations	535	PRO	320,496	CAGW	23.0849%	73,986
Hydro Maintenance	545	PRO	48,026	CAGE	0.0000%	-
Hydro Maintenance	545	PRO	132,049	CAGW	23.0849%	30,483
,			743,332			104,470
			715,552			101,170
Other Operations	548	PRO	163,502	CAGE	0.0000%	
•						14112
Other Operations	548	PRO	61,134	CAGW	23.0849%	14,113
Other Operations	548	PRO	75,543	SG	7.9057%	5,972
Other Operations	548	PRO	134	OR	0.0000%	-
Other Maintenance	553	PRO	53,884	CAGE	0.0000%	-
Other Maintenance	553	PRO	31,281	CAGW	23.0849%	7,221
Other Power Supply Expenses	557	PRO	391,430	CAGE	0.0000%	-
Other Power Supply Expenses	557	PRO	5,482	CAGW	23.0849%	1,265
Other Power Supply Expenses	557	PRO	65,373	JBG	22.9539%	15,006
Other Power Supply Expenses	557	PRO	1,043,186	SG	7.9057%	82,471
			1,890,950		112 00 1 1 1	126,049
			1,070,750			120,017
Transmission Operations	560	PRO	162,616	CAGE	0.0000%	
Transmission Operations Transmission Operations						- 6 070
	560	PRO	29,792	CAGW	23.0849%	6,878
Transmission Operations	560	PRO	1,230	JBG	22.9539%	282
Transmission Operations	560	PRO	608,203	SG	7.9057%	48,083
Transmission Maintenance	571	PRO	(33,835)	CAGE	0.0000%	-
Transmission Maintenance	571	PRO	33,473	CAGW	23.0849%	7,727
Transmission Maintenance	571	PRO	3,401	JBG	22.9539%	781
Transmission Maintenance	571	PRO	17,279	SG	7.9057%	1,366
			822,157			65,116
Distribution Operations	580	PRO	965,028	WA	0.0000%	73,867
Distribution Operations	580	PRO	1,219,735	SNPD	6.2803%	76,603
Distribution Maintenance	593	PRO	0	OTHER	0.0000%	70,005
Distribution Maintenance	593	PRO	1,582,576	WA	0.0000%	93,578
Distribution Maintenance	593	PRO	238,956	SNPD	6.2803%	15,007
			4,006,295	•		259,056
Customer Accounts	903	PRO	1,364,826	CN	6.9174%	94,410
Customer Accounts	903	PRO	788,389	WA	100.0000%	45,836
		_	2,153,215	_		140,246
		-		-		
Customer Services	908	PRO	100,056	CN	6.9174%	6,921
Customer Services	908	PRO	2,677	OTHER	0.0000%	_
Customer Services	908	PRO	247,046	WA	100.0000%	14,599
Customer Bervices	700	TRO	349,779	*****	100.000070	21,520
			5+7,117			41,340
A d	020	DDO	05.000	337.4	100 00000	22.602
Administrative & General	920	PRO	95,238	WA	100.0000%	22,692
Administrative & General	920	PRO	3,818,846	SO	6.8539%	261,741
Administrative & General	935	PRO	(1,290)	WA	100.0000%	(1)
Administrative & General	935	PRO	102,802	SO	6.8539%	7,046
			4,015,597	•		291,478
				-		
	Total	•	18,994,554	•		1,233,813

#### **Description of Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 57 of 107

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

			TOTAL			WASHINGTON
	<b>ACCOUN</b>	<u>Γ ΤΥΡΕ</u>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Expense:						
Other Purchased Power	557	RES	(63,386)	SG	7.9057%	(5,011)
Other Purchased Power	557	RES	(5,007,706)	CAGE	0.0000%	-
Other Purchased Power	557	RES	5,071,093	ID	0.0000%	-
Advertising	909	RES	(4,765)	CN	6.9174%	(330)
Advertising	909	RES	4,765	ID	0.0000%	
		_	-			(5,341)
		_				

## **Description of Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 58 of 107

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

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

# **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 59 of 107

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

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

# **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 60 of 107

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

	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:						
Adj. Liability Ins. expense to 6-year avg.	925	RES	(22,732,661)	SO	6.8539%	(1,795,365)
Adjust Liability Ins. Prem. to expected level	925	PRO	463,011	SO	6.8539%	31,734
Adjust Property Ins. Prem. to expected level	924	PRO	(145,885)	SO	6.8539%	(9,999)
		_	(22,415,535)			(1,773,629)
		_			•	
Adjust Property Damage expense to six year average:						9,402,352
Property Insurance - Transmission	571	RES	512,827	CAGW	23.0849%	118,385
Property Insurance - WA Distribution	593	RES	(313,797)	WA	100.0000%	(313,797)
Property Insurance - Non-T&D	553	RES	(170,326)	CAGW	23.0849%	(39,319)
			28,704			(234,731)
A.W						
Adjustment to Tax:						
Schedule M Adjustment	SCHMDP	RES	129,380	SO	6.8539%	8,868
Schedule M Adjustment - Injuries & Damages	SCHMDT	RES	18,188,871	SO	6.8539%	1,246,653
		=	18,318,251		:	1,255,521

#### **Description of Adjustment**

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

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

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

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

#### **Description of Adjustment:**

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

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

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

·	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:						
Remove Memberships As Booked	930	RES	(290,103)	SO	6.8539%	(19,883)
		•	(290,103)			(19,883)
	020	DEG	10.10	a. I	0.000004	ı
Add Back Memberships on State Specific Factors	930	RES	10,105	CA	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	176,933	OR	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	21,380	WA	100.0000%	21,380
Add Back Memberships on State Specific Factors	930	RES	51,458	UT	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	2,449	ID	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	27,779	WY	0.0000%	
		•	290,103			21,380
	Total		_			1,497

#### **Description of Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 63 of 107

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

# **Description of Adjustment:**

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

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

Legal Expense			TOTAL			WASHINGTON
Adjustment 4.11	A CCOLINIT	TVDE	TOTAL	EACTOR	EACTOR 0/	WASHINGTON
A 31	ACCOUNT	TIPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense						
Reallocate Per Books			(6.262)	A IT ITEM	0.00000/	
	418	RES	(6,263)	NUTIL	0.0000%	-
	426	RES	(57,309)	NUTIL	0.0000%	-
	501	RES	(33,798)	CAEE	0.0000%	-
	501	RES	56,967	JBE	22.6123%	12,881
	501	RES	(56,967)	SE	7.5698%	(4,312)
	501	RES	368	WYP	0.0000%	-
			(97,001)	,	-	8,569
					-	
	506	RES	7,348	CAGE	0.0000%	_
	506	RES	26,082	WYP	0.0000%	_
	539	RES	(1,488)	CAGW	23.0849%	(343)
	337	KLS	31,943	CHOW	23.004770	(343)
			31,743		-	(343)
	557	DEC	12 701	CA	0.00000/	
	557	RES	13,701	CA	0.0000%	-
	557	RES	2,492,057	CAGE	0.0000%	-
	557	RES	1,239,023	CAGW	23.0849%	286,027
	557	RES	204,631	OR	0.0000%	-
	557	RES	(4,396,538)	SG	7.9057%	(347,578)
	557	RES	8,186	UT	0.0000%	-
	557	RES	42,848	WYP	0.0000%	-
			(396,093)			(61,551)
					-	
	566	RES	17,233	CAGE	0.0000%	_
	566	RES	(66,374)	SG	7.9057%	(5,247)
	566	RES	30,719	UT	0.0000%	-
	566	RES	6,209	WYP	0.0000%	_
	300	KLS	(12,213)	** 11	0.000070	(5,247)
			(12,213)		-	(3,247)
	500	DEC	(465.020)	CMDD	6 29020/	(20.261)
	588	RES	(465,920)	SNPD	6.2803%	(29,261)
	588	RES	462,610	UT	0.0000%	-
	588	RES	2,774	WYP	0.0000%	
			(536)	•	_	(29,261)
	905	RES	1,807	CAGE	0.0000%	-
	905	RES	(42,635)	CN	6.9174%	(2,949)
	905	RES	288	WYP	0.0000%	
			(40,541)		_	(2,949)
	923	RES	(2,170)	CA	0.0000%	-
	923	RES	26,488	CAGE	0.0000%	_
	923	RES	841,032	CAGW	23.0849%	194,151
	923	RES	(37,753)	OR	0.0000%	-, .,
	923	RES	(875,953)	SO	6.8539%	(60,037)
	923	RES	8,433	UT	0.0000%	(00,037)
	923	RES		WA		(78,839)
			(78,839)		100.0000%	(70,039)
	928	RES	(29,216)	CA	0.0000%	-
	928	RES	(74,290)	OR	0.0000%	-
	928	RES	(57,900)	UT	0.0000%	-
	929	RES	(949,496)	CA	0.0000%	-
	929	RES	(364,327)	CAGE	0.0000%	-
	929	RES	3,335,352	CAGW	23.0849%	769,962
	929	RES	(1,560)	CN	6.9174%	(108)
	929	RES	(227,826)	NUTIL	0.0000%	-
	929	RES	(391,297)	OR	0.0000%	-
	929	RES	4,945,933	SG	7.9057%	391,012
	929	RES	(12,821)	SNPD	6.2803%	(805)
	929	RES	(4,309,549)	SO	6.8539%	(295,374)
	929	RES	(563,855)	UT	0.0000%	(273,314)
	929	RES		WA	100.0000%	(613,827)
			(613,827)	WA WYP		(013,027)
	929	RES	(52,119)	WIP	0.0000%	207.125
			514,441	•	-	306,135
					-	215 252
			0	!	=	215,352

#### Description of Adjustment:

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 65 of 107

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

ACCOUNT TYPE COMPANY FACTOR FACTOR WASHINGTON ALLOCATED

903 PRO (42,060) WA 100.0000% -

# **Description of Adjustment:**

**Adjustment to Expense:** Account Service Charge

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

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 66 of 107

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

		TOTAL		WASHINGTON
	ACCOUNT TYPE	<b>COMPANY</b>	FACTOR FACTOR %	<u>ALLOCATED</u>
Adjustment to Expense:	_		_	
		19,819,142	_	=

#### **Description of Adjustment:**

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

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 67 of 107

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

			TOTAL			WASHINGTON
	<u>ACCOUNT</u>	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<b>ALLOCATED</b>
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	RES	726,051	CAGW	23.0849%	167,608
Post-Merger Firm Sales	447NPC	RES	212,035,299	CAGW	23.0849%	48,948,106
Non-Firm Sales	447NPC	RES	-	CAEW	22.7414%	-
Total Sales for Resale			212,761,350			49,115,714
D 1 1D (1 155)						
Purchased Power (Account 555)		222		a . a		
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	23.0849%	-
Existing Firm Energy	555NPC	RES	-	CAEW	22.7414%	-
WA Qualifying Facilities	555NPC	RES	-	WA	100.0000%	-
Post-Merger Firm Energy	555NPC	RES	133,771,133	CAGW	23.0849%	30,880,913
Other Generation Expenses	555NPC	RES	993,512	CAGW	23.0849%	229,351
Total Purchased Power			134,764,646			31,110,264
Wheeling (Account 565)						
Existing Firm - Pacific	565NPC	RES	-	CAGW	23.0849%	_
Post Merger Firm	565NPC	RES	1,343,185	CAGW	23.0849%	310,073
Non Firm	565NPC	RES	-,5 15,235	CAEW	22.7414%	-
<b>Total Wheeling Expense</b>			1,343,185	'		310,073
Fuel Expense (Accounts 501 and 547)						_
Fuel Consumed - Coal	501NPC	RES	10,539,422	CAEW	22.7414%	2,396,809
Fuel Consumed - Natural Gas	547NPC	RES	16,638,610	CAEW	22.7414%	3,783,848
Total Fuel and Other Expense			27,178,031			6,180,657
Total Net Power Cost Adjustment - Restating			(49,475,487)			(11,514,720)

#### **Description of Adjustment**

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

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Net Power Costs - Proforma Adjustment 5.1.1

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

## **Description of Company Adjustment**

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

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 69 of 107

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

	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenue:						
Other Electric Revenue	456	PRO	2,945,210	CAGW	23.0849%	679,898
Adjustment Detail:			12 Months Ended			
Lancas D' and Official		-	March-16	-		
James River Offset						
Capital Recovery			2,471,170			
Major Maintenance Allowance			474,041			
Total Offset		_	2,945,211	_		

#### **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 70 of 107

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

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

# **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 71 of 107

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

	TOTAL					WASHINGTON
	<b>ACCOUNT</b>	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Reserve						
Depreciation Reserve	108HP	PRO	(849,952)	CAGW	23.085%	(196,210)
Depreciation Reserve	108HP	PRO	153,602	CAGE	0.000%	-
			(696,350)	•		(196,210)
				•		
Adjustment to Tax:						
Schedule M Deduction	SCHMDT	PRO	555,000	CAGW	23.085%	128,121
Deferred Income Tax Expense	41010	PRO	210,628	CAGW	23.085%	48,623
ADIT Average Balance	282	PRO	(71,712)	CAGW	23.085%	(16,555)

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

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

# **Description of Adjustment**

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

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

		TOTAL	WCA		WASHINGTON
ACCOUNT		<u>COMPANY</u>	<b>FACTOR</b>	FACTOR %	ALLOCATED
Adjustment to Rate Ba	se:				
108360	RES	(121,878)	CA	0.000%	-
108360	RES	(90,785)	ID	0.000%	-
108360	RES	(219,370)	OR	0.000%	-
108360	RES	157,821	UT	0.000%	-
108360	RES	(11,593)	WA	100.000%	(11,593)
108360	RES	(122,758)	WY	0.000%	-
108360	RES	(76,970)	WY	0.000%	-
108361	RES	(170,570)	CA	0.000%	-
108361	RES	(97,257)	ID	0.000%	-
108361	RES	(1,248,885)	OR	0.000%	-
108361	RES	(903,054)	UT	0.000%	-
108361	RES	(165,281)	WA	100.000%	(165,281)
108361	RES	(310,264)	WY	0.000%	-
108361	RES	(31,022)	WY	0.000%	-
108362	RES	(1,080,779)	CA	0.000%	-
108362	RES	(2,317,827)	ID	0.000%	-
108362	RES	(6,850,560)	OR	0.000%	-
108362	RES	(4,695,349)	UT	0.000%	-
108362	RES	(1,845,519)	WA	100.000%	(1,845,519)
108362	RES	7,335,197	WY	0.000%	-
108362	RES	454,711	WY	0.000%	-
108364	RES	(1,197,171)	CA	0.000%	-
108364	RES	11,678,153	ID	0.000%	-
108364	RES	8,693,890	OR	0.000%	-
108364	RES	50,645,941	UT	0.000%	-
108364	RES	(3,086,594)	WA	100.000%	(3,086,594)
108364	RES	(12,200,131)	WY	0.000%	-
108364	RES	(3,046,154)	WY	0.000%	-
108365	RES	(2,926,024)	CA	0.000%	-
108365	RES	404,906	ID	0.000%	-
108365	RES	22,013,299	OR	0.000%	-
108365	RES	3,583,788	UT	0.000%	-
108365	RES	2,012,128	WA	100.000%	2,012,128
108365	RES	5,406,521	WY	0.000%	-
108365	RES	632,742	WY	0.000%	_
108366	RES	(1,005,541)	CA	0.000%	_
108366	RES	(539,437)	ID	0.000%	_
108366	RES	2,332,771	OR	0.000%	_
108366	RES	(8,802,631)	UT	0.000%	_
108366	RES	2,799,763	WA	100.000%	2,799,763
108366	RES	585,069	WY	0.000%	-,,.
108366	RES	196,566	WY	0.000%	_
108367	RES	3,814,230	CA	0.000%	_
108367	RES	(2,118,091)	ID	0.000%	_
108367	RES	(4,855,415)	OR	0.000%	_
108367	RES	(19,011,434)	UT	0.000%	_
108367	RES	(30,739)	WA	100.000%	(30,739)
108367	RES	304,725	WY	0.000%	-
108367	RES	283,372	WY	0.000%	_
108368	RES	(1,420,649)	CA	0.000%	_
108368	RES	(3,323,607)	ID	0.000%	_
108368	RES	(18,479,788)	OR	0.000%	_
108368	RES	(14,912,801)	UT	0.000%	_
108368	RES	(3,083,904)	WA	100.000%	(3,083,904)
108368	RES	(3,907,433)	WY	0.000%	(5,005,704)
100230		(2,507,155)		2.00070	•

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

		TOTAL	WCA		WASHINGTON
ACCOUNT	<b>TYPE</b>	COMPANY	<b>FACTOR</b>	FACTOR %	ALLOCATED
108368	RES	(624,328)	WY	0.000%	-
108369	RES	2,817,933	CA	0.000%	-
108369	RES	(3,401,109)	ID	0.000%	-
108369	RES	(22,559,156)	OR	0.000%	-
108369	RES	(19,840,915)	UT	0.000%	-
108369	RES	(2,050,474)	WA	100.000%	(2,050,474)
108369	RES	(351,757)	WY	0.000%	-
108369	RES	(70,647)	WY	0.000%	-
108370	RES	(351,916)	CA	0.000%	-
108370	RES	(2,633,724)	ID	0.000%	-
108370	RES	2,051,313	OR	0.000%	-
108370	RES	(6,649,211)	UT	0.000%	-
108370	RES	(509,360)	WA	100.000%	(509,360)
108370	RES	(457,914)	WY	0.000%	-
108370	RES	(180,051)	WY	0.000%	-
108371	RES	25,023	CA	0.000%	-
108371	RES	(23,630)	ID	0.000%	-
108371	RES	516,884	OR	0.000%	-
108371	RES	(111,565)	UT	0.000%	-
108371	RES	(67,084)	WA	100.000%	(67,084)
108371	RES	96,906	WY	0.000%	-
108371	RES	20,396	WY	0.000%	-
108373	RES	51,410	CA	0.000%	-
108373	RES	13,129	ID	0.000%	-
108373	RES	(236,706)	OR	0.000%	-
108373	RES	(897,971)	UT	0.000%	-
108373	RES	426,187	WA	100.000%	426,187
108373	RES	(301,032)	WY	0.000%	-
108373	RES	(101,381)	WY	0.000%	-
		(56,372,424)			(5,612,469)

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

ACCOUNT TYPE			TOTAL	WCA		WASHINGTON
108DP   RES   181,495   ID   0.000%   -108DP   RES   246,594   OR   0.000%   -108DP   RES   60,332   WA   100.000%   -108DP   RES   60,332   WA   100.000%   -108DP   RES   10,574   WY   0.000%   -108DP   RES   (148,619)   CA   0.000%   -108GP   RES   (148,619)   CA   0.000%   -108GP   RES   (44,751)   CAEE   0.000%   -108GP   RES   (387,633)   CAGW   23,085%   -108GP   RES   (43,476)   ID   0.000%   -108GP   RES   (493,476)   ID   0.000%   -108GP   RES   (4860,287)   OR   0.000%   -108GP   RES   (4,860,287)   OR   0.000%   -108GP   RES   (4,860,287)   OR   0.000%   -108GP   RES   (7,786,688)   SO   6.854%   108GP   RES   (7,786,688)   SO   6.854%   108GP   RES   (7,162,476)   UT   0.000%   -108GP   RES   (1,111,593)   CAGE   0.00	ACCOUNT	TYPE			FACTOR %	
108DP   RES   181,495   ID   0.000%   -108DP   RES   246,594   OR   0.000%   -108DP   RES   60,332   WA   100.000%   -108DP   RES   60,332   WA   100.000%   -108DP   RES   10,574   WY   0.000%   -108DP   RES   (148,619)   CA   0.000%   -108GP   RES   (148,619)   CA   0.000%   -108GP   RES   (44,751)   CAEE   0.000%   -108GP   RES   (387,633)   CAGW   23,085%   -108GP   RES   (43,476)   ID   0.000%   -108GP   RES   (493,476)   ID   0.000%   -108GP   RES   (4860,287)   OR   0.000%   -108GP   RES   (4,860,287)   OR   0.000%   -108GP   RES   (4,860,287)   OR   0.000%   -108GP   RES   (7,786,688)   SO   6.854%   108GP   RES   (7,786,688)   SO   6.854%   108GP   RES   (7,162,476)   UT   0.000%   -108GP   RES   (1,111,593)   CAGE   0.00						
108DP   RES   246,594   OR   0.000%   -108DP   RES   (1,187,953)   UT   0.000%   -108DP   RES   10,574   WY   0.000%   -108DP   RES   (19,784)   WY   0.000%   -108DP   RES   (148,619)   CA   0.000%   -108GP   RES   (44,751)   CAEE   0.000%   -108GP   RES   (327,1916)   CAGE   0.000%   -108GP   RES   (347,633)   CAGW   23,085%   -108GP   RES   (493,476)   ID   0.000%   -108GP   RES   (493,476)   ID   0.000%   -108GP   RES   (493,476)   ID   0.000%   -108GP   RES   (296,713)   JBG   22,954%   -108GP   RES   (2,476,146)   UT   0.000%   -108GP   RES   (2,476,146)   UT   0.000%   -108GP   RES   (1,810,836)   WY   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (2,479,9685)   CAGE   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (1,171,794)   JBG   0.000%   -108GP   RES   (1,603,646)   JBG   0.000%	108DP	RES	601,799	CA		-
108DP   RES   (1,187,953)   UT   (0,000%   -1)   108DP   RES   (50,332   WA   100,000%   60,332     108DP   RES   (1,187,953)   WY   (0,000%   -1)   108DP   RES   (90,784)   WY   (0,000%   -1)   108GP   RES   (148,619)   CA   (0,000%   -1)   108GP   RES   (2,271,916)   CAGE   (0,000%   -1)   108GP   RES   (2,271,916)   CAGE   (0,000%   -1)   108GP   RES   (337,633)   CAGW   (23,085%   -1)   108GP   RES   (1,355,349   CN   6,917%     108GP   RES   (296,713)   JBG   (2,954%   -1)   108GP   RES   (4,860,287)   OR   (0,000%   -1)   108GP   RES   (4,860,287)   OR   (0,000%   -1)   108GP   RES   (4,860,287)   OR   (0,000%   -1)   108GP   RES   (7,786,688)   SO   (6,854%   -1)   108GP   RES   (1,810,836)   WY   (0,000%   -2)   108GP   RES   (1,171,593)   CAGE   (0,000%   -2)   108HP   RES   (1,171,593)   CAGE   (0,000%   -2)   108HP   RES   (1,171,593)   CAGE   (0,000%   -2)   108MP   RES   (1,171,593)   CAGE   (0,0	108DP	RES	181,495	ID	0.000%	-
108DP   RES   60,332   WA   100,000%   60,332     108DP   RES   10,574   WY   0,000%   -   108GP   RES   (9,784)   WY   0,000%   -   108GP   RES   (148,619)   CA   0,000%   -   108GP   RES   (44,751)   CAEE   0,000%   -   108GP   RES   (2,271,916)   CAGE   0,000%   -   108GP   RES   (387,633)   CAGW   23,085%   -   108GP   RES   (43,476)   ID   0,000%   -   108GP   RES   (493,476)   ID   0,000%   -   108GP   RES   (4,860,287)   OR   0,000%   -   108GP   RES   (1,810,836)   WY   0,000%   (936,028)     108GP   RES   (1,171,593)   CAGE   0,000%   -   108HP   RES   (1,171,593)   CAGE   0,000%   -   108MP   RES   (2,572,935)   CAEE   0,000%   -   108OP   RES   (1,926,2810)   CAGW   23,085%     108SP   RES   (1,926,2810)   CAGW   23,085%     108SP   RES   (1,127,794)   JBG   22,954%     108TP   RES   (2,171,9686)   CAGE   0,000%   -   108TP   RES   (1,127,974)   JBG   22,954%     108TP   RES   (3,44)   CAGW   23,085%     108TP   RES   (3,459,33)   CA   0,000%   -   101GP   RES   (3,459,33)   CA   0,000%   -   101GP   RES   (3,459,33)   CA   0,000%   -   101GP   RES   (1,127,974)   JBG   22,954%     108TP   RES   (3,459,33)   CA   0,000%   -   111GP   RES   (3,459,33)   CA   0,000%   -   111GP   RES   (1,47,82)   OR   0,000%   -   111GP   RES   (1,47,82)   OR   0,000%   -   111GP   RES   (3,48,40)   CAGE   0,000%   -   111GP   RES   (1,48,40)   CAGE   0,000%   -   111GP   RES   (1,27,723)   CN   0,000%   -   111GP   RES   (1,27,723)   CN   0,000%   -   111GP   RES   (1,533,042)   CAGE   0,000%   -   111IP   RES   (1,64,352)   OR   0,000%   -   111IP   RES   (1,64,352)   OR   0,000%   -   111IP   RES   (1,64,352)   OR   0,000%   -   111IP   RES   (10,341)   UT   0,000%   -	108DP	RES	246,594	OR	0.000%	-
108DP   RES   10,574   WY   0.000%   -108DP   RES   (90,784)   WY   0.000%   -108GP   RES   (148,619)   CA   0.000%   -108GP   RES   (44,751)   CAEE   0.000%   -108GP   RES   (387,633)   CAGW   23,085%   -108GP   RES   (2,271,916)   CAGE   0.000%   -108GP   RES   (387,633)   CN   6,917%   108GP   RES   (493,476)   ID   0.000%   -108GP   RES   (296,713)   JBG   22,954%   108GP   RES   (2,476,146)   UT   0.000%   -108GP   RES   (2,476,146)   UT   0.000%   -108GP   RES   (24,6146)   UT   0.000%   -108GP   RES   (24,76,146)   UT   0.000%   -108GP   RES   (1,810,836)   WY   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (2,472,935)   CAEE   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (1,171,593)   CAGE   0.000%   -108GP   RES   (2,472,935)   CAGE   0.000%   -108GP   RES   (1,172,973)   CAGE   0.000%   -108GP   RES   (1,172,974)   JBG   22,954%   108SP   RES   (1,603,646)   JBG   108TP   RES   (1,172,974)   JBG   22,954%   100,000%   111GP   RES   (38,827)   WA   100,000%   (38,827)   111GP   RES   (38,827)   WA   100,000%   (38,827)   111GP   RES   (137,041)   CAGW   23,085%   111GP   RES   (148,840)   CAGE   0.000%   (111GP   RES   (148,840)   CAGE   0.000%   (111GP   RES   (10,583)   ID   0.000%   (111GP	108DP	RES	(1,187,953)	UT	0.000%	-
108DP   RES   (90,784)   WY   (0.000%   -1     108GP   RES   (148,619)   CA   (0.000%   -1     108GP   RES   (2,271,916)   CAGE   (0.000%   -1     108GP   RES   (387,633)   CAGW   (23.085%   -1     108GP   RES   (387,633)   CAGW   (23.085%   -1     108GP   RES   (493,476)   ID   (0.000%   -1     108GP   RES   (296,713)   JBG   (2.954%   -1     108GP   RES   (4,860,287)   OR   (0.000%   -1     108GP   RES   (936,028)   WA   (100.000%   (936,028)     108GP   RES   (149,130)   WY   (0.000%   -1     108GP   RES   (149,130)   WY   (0.000%   -1     108HP   RES   (1,171,593)   CAGE   (0.000%   -1     108MP   RES   (2,572,935)   CAGE   (0.000%   -1     108OP   RES   (19,262,810)   CAGW   (23.085%   -1     108OP   RES   (19,262,810)   CAGW   (23.085%   -1     108SP   RES   (2,814,722)   CAGW   (23.085%   -1     108TP   RES   (2,7719,686)   CAGE   (0.000%   -1     108TP   RES   (1,603,646)   JBG   (22.954%   -1     108TP   RES   (1,27,974)   JBG   (22.954%   -1     108TP   RES   (1,127,974)   JBG   (22.954%   -1     108TP   RES   (1,127,974)   JBG   (22.954%   -1     108TP   RES   (38,827)   WA   (10.000%   -1     111GP   RES   (1,127,801)   SO   (8.854%   -1     111GP   RES   (38,827)   WA   (10.000%   -1     111GP   RES   (1,27,801)   SO   (8.854%   -1     111GP   RES   (38,827)   WA   (10.000%   -1     111GP   RES   (1,27,723)   CN   (1.000%   -1     111GP   RES   (1,327,723)	108DP	RES	60,332	WA	100.000%	60,332
108GP   RES   (148,619)   CA   0.000%   -1     108GP   RES   (44,751)   CAGE   0.000%   -1     108GP   RES   (2,271,916)   CAGE   0.000%   -1     108GP   RES   (387,633)   CAGW   23.085%   -1     108GP   RES   (1,355,349   CN   6.917%   -1     108GP   RES   (493,476)   ID   0.000%   -1     108GP   RES   (296,713)   JBG   22.954%   -1     108GP   RES   (4,860,287)   OR   0.000%   -1     108GP   RES   (7,786,688)   SO   6.854%   -1     108GP   RES   (7,786,688)   SO   6.854%   -1     108GP   RES   (2,476,146)   UT   0.000%   -1     108GP   RES   (936,028)   WA   100.000%   (936,028)   -1     108GP   RES   (1,810,836)   WY   0.000%   -1     108GP   RES   (1,171,593)   CAGE   0.000%   -1     108HP   RES   (1,171,593)   CAGE   0.000%   -1     108HP   RES   (7,162,472)   CAGW   23.085%   -1     108OP   RES   (19,262,810)   CAGE   0.000%   -1     108OP   RES   (19,262,810)   CAGE   0.000%   -1     108SP   RES   (2,814,722)   CAGW   23.085%   -1     108SP   RES   (1,603,646)   JBG   22.954%   -1     108TP   RES   (1,127,974)   JBG   22.954%   -1     108TP   RES   (1,43,593)   CA   0.000%   -1     111GP   RES   (38,827)   WA   0.000%   -1     111GP   RES   (38,827)   WA   0.000%   -1     111GP   RES   (38,827)   WA   0.000%   -1     111GP   RES   (1,137,741)   CAGW   23.085%   -1     111GP   RES   (1,137,041)   CAGW   23.085%   -1     111GP   RES   (1,137,041)   CAGW   23.085%   -1     111GP   RES   (1,137,041)   CAGW   23.085%   -1     111GP   RES   (1,132,77,23)   CN   6.917%   -1     111GP   RES   (1,132,77,23)   C	108DP	RES	10,574	WY	0.000%	-
108GP   RES   (44,751)   CAEE   0.000%   - 108GP   RES   (2,271,916)   CAGE   0.000%   - 108GP   RES   (387,633)   CAGW   23,085%   - 108GP   RES   (493,476)   ID   0.000%   - 108GP   RES   (296,713)   JBG   22,954%   - 108GP   RES   (246,713)   JBG   22,954%   - 108GP   RES   (7,786,688)   SO   6.854%   - 108GP   RES   (2476,146)   UT   0.000%   - 108GP   RES   (2476,146)   UT   0.000%   - 108GP   RES   (1,810,836)   WY   0.000%   - 108GP   RES   (1,491,30)   WY   0.000%   - 108GP   RES   (1,491,30)   WY   0.000%   - 108GP   RES   (1,171,593)   CAGE   0.000%   - 108GP   RES   (1,171,593)   CAGE   0.000%   - 108GP   RES   (1,171,593)   CAGE   0.000%   - 108GP   RES   (1,272,935)   CAGE   0.000%   - 108GP   RES   (1,272,945)   CAGE   0.000%   - 108GP   RES   (1,603,646)   JBG   0.000%   - 108GP   RES   (3,86,844)   CAGE   0.000%   - 108GP   RES   (3,86,844)   CAGW   0.000%   - 108GP   RES   (3,86,96)   WY   0.000%   0.000%   111GP   RES   (3,86,96)   WY   0.000%   - 108GP   RES   (3,70,41)   CAGW   0.000%   0.000	108DP	RES	(90,784)	WY	0.000%	-
108GP	108GP	RES	(148,619)	CA	0.000%	-
108GP   RES   (387,633)   CAGW   23.085%   - 108GP   RES   1.355,349   CN   6.917%   CN   108GP   RES   (493,476)   ID   0.000%   - 108GP   RES   (4,860,287)   OR   0.000%   - 108GP   RES   (4,860,287)   OR   0.000%   - 108GP   RES   (2,476,146)   UT   0.000%   - 108GP   RES   (2,476,146)   UT   0.000%   (936,028)   URSGP   RES   (1,810,836)   WY   0.000%   - 108GP   RES   (1,1171,593)   CAGE   0.000%   - 108GP   RES   (1,1171,593)   CAGE   0.000%   - 108HP   RES   (1,171,593)   CAGE   0.000%   - 108HP   RES   (2,4599,685)   CAGE   0.000%   - 108OP   RES   (46,703,733)   CAGE   0.000%   - 108OP   RES   (19,262,810)   CAGW   23.085%   108SP   RES   (1,603,646)   JBG   22.954%   108TP   RES   (1,603,646)   JBG   22.954%   108TP   RES   (1,127,974)   JBG   22.954%   108TP   RES   (1,327,774)   JBG   22.954%   111GP   RES   (33,827)   WA   100.000%   (38,827)   111GP   RES   (1,327,723)   CN   6.917%   111GP   RES   (1,328,78)   UT   0.000%   111GP	108GP	RES	(44,751)	CAEE	0.000%	-
108GP   RES   1,355,349   CN   6.917%     108GP   RES   (493,476)   ID   0.000%   -   108GP   RES   (296,713)   JBG   22.954%     108GP   RES   (4,860,287)   OR   0.000%   -   108GP   RES   (7,786,688)   SO   6.854%     108GP   RES   (2,476,146)   UT   0.000%   -   108GP   RES   (336,028)   WA   100.000%   (936,028)     108GP   RES   (1,810,836)   WY   0.000%   -   108GP   RES   (1,149,130)   WY   0.000%   -   108HP   RES   (1,171,593)   CAGE   0.000%   -   108HP   RES   (1,171,593)   CAGE   0.000%   -   108OP   RES   (22,572,935)   CAEE   0.000%   -   108OP   RES   (19,262,810)   CAGW   23,085%     108SP   RES   (46,703,373)   CAGE   0.000%   -   108SP   RES   (1,603,646)   JBG   22.954%     108TP   RES   (2,814,722)   CAGW   23,085%     108TP   RES   (27,719,686)   CAGE   0.000%   -   108TP   RES   (1,603,646)   JBG   22.954%     108TP   RES   (1,127,974)   JBG   22.954%     108TP   RES   (43,593)   CA   0.000%     111GP   RES   (154,782)   OR   0.000%     111GP   RES   (154,782)   OR   0.000%     111GP   RES   (154,782)   OR   0.000%   -   111GP   RES   (30,862)   CAGW   23,085%     111GP   RES   (30,862)   CAGW   23,085%     111GP   RES   (148,840)   CAE   0.000%   -   111GP   RES   (148,840)   CAE   0.000%     111GP   RES   (148,840)   CAE   0.000%     111GP   RES   (1,933,042)   CAGE   0.000%     111IP   RES   (1,933,042)   CAGE   0.000%     111IP   RES   (1,933,042)   CAGE   0.000%     111IP   RES   (1,943,042)   CAGE   0.000%     11IIP   RES   (1,944,352)   CAGE   0.000%     11IIP   RES   (1,944,352)   CA	108GP	RES	(2,271,916)	CAGE	0.000%	-
108GP   RES   (493,476)   ID   0.000%   -     108GP   RES   (296,713)   JBG   22.954%   -     108GP   RES   (4,860,287)   OR   0.000%   -     108GP   RES   (2,476,146)   UT   0.000%   -     108GP   RES   (2,476,146)   UT   0.000%   -     108GP   RES   (1,180,836)   WY   0.000%   -     108GP   RES   (1,191,393)   CAGE   0.000%   -     108HP   RES   (1,171,593)   CAGE   0.000%   -     108HP   RES   (2,572,935)   CAEE   0.000%   -     108OP   RES   (24,599,685)   CAGE   0.000%   -     108OP   RES   (19,262,810)   CAGW   23.085%       108SP   RES   (46,703,373)   CAGE   0.000%   -     108SP   RES   (1,603,646)   JBG   22.954%       108TP   RES   (1,127,974)   JBG   22.954%       108TP   RES   (1,127,974)   JBG   22.954%       108TP   RES   (43,593)   CA   0.000%       111GP   RES   (154,782)   OR   0.000%       111GP   RES   (154,782)   OR   0.000%       111GP   RES   (154,782)   OR   0.000%       111GP   RES   (364)   UT   0.000%       111GP   RES   (38,827)   WA   (10,000%   1)   111GP   RES   (317,041)   CAGW   23.085%       111GP   RES   (148,840)   CAEE   0.000%       111GP   RES   (1,933,042)   CAGE   0.000%	108GP	RES	(387,633)	CAGW	23.085%	-
108GP   RES   (296,713)   JBG   0.000%   - 108GP   RES   (4,860,287)   OR   0.000%   - 108GP   RES   (2,476,146)   UT   0.000%   - 108GP   RES   (2,476,146)   UT   0.000%   - 108GP   RES   (1,810,836)   WY   0.000%   - 108GP   RES   (1,110,836)   WY   0.000%   - 108GP   RES   (1,171,593)   CAGE   0.000%   - 108HP   RES   (1,171,593)   CAGE   0.000%   - 108HP   RES   (1,171,593)   CAGE   0.000%   - 108MP   RES   (2,572,935)   CAEE   0.000%   - 108OP   RES   (19,262,810)   CAGW   23.085%   108SP   RES   (46,703,373)   CAGE   0.000%   - 108SP   RES   (1,603,646)   JBG   22.954%   108SP   RES   (1,603,646)   JBG   22.954%   108TP   RES   (1,172,974)   JBG   22.954%   108TP   RES   (1,127,974)   JBG   22.954%   11GP   RES   (1,127,801)   CAG   0.000%   111GP   RES   (1,127,801)   CA   0.000%   111GP   RES   (1,127,801)   SO   6.854%   111GP   RES   (1,127,801)   SO   6.854%   111GP   RES   (33,827)   WA   100.000%   - 111GP   RES   (33,827)   WA   100.000%   - 111GP   RES   (33,827)   WA   100.000%   - 111GP   RES   (33,827)   WA   100.000%   111GP   RES   (1,37,041)   CAGW   23.085%   111GP   RES   (1,37,041)   CAGW   23.085%   111GP   RES   (1,933,042)   CAGE   0.000%   111GP   RES   (1,933,0	108GP	RES	1,355,349	CN	6.917%	
108GP   RES   (296,713)   JBG   0.000%   - 108GP   RES   (4,860,287)   OR   0.000%   - 108GP   RES   (2,476,146)   UT   0.000%   - 108GP   RES   (2,476,146)   UT   0.000%   - 108GP   RES   (1,810,836)   WY   0.000%   - 108GP   RES   (1,110,836)   WY   0.000%   - 108GP   RES   (1,171,593)   CAGE   0.000%   - 108HP   RES   (1,171,593)   CAGE   0.000%   - 108HP   RES   (1,171,593)   CAGE   0.000%   - 108MP   RES   (2,572,935)   CAEE   0.000%   - 108OP   RES   (19,262,810)   CAGW   23.085%   108SP   RES   (46,703,373)   CAGE   0.000%   - 108SP   RES   (1,603,646)   JBG   22.954%   108SP   RES   (1,603,646)   JBG   22.954%   108TP   RES   (1,172,974)   JBG   22.954%   108TP   RES   (1,127,974)   JBG   22.954%   11GP   RES   (1,127,801)   CAG   0.000%   111GP   RES   (1,127,801)   CA   0.000%   111GP   RES   (1,127,801)   SO   6.854%   111GP   RES   (1,127,801)   SO   6.854%   111GP   RES   (33,827)   WA   100.000%   - 111GP   RES   (33,827)   WA   100.000%   - 111GP   RES   (33,827)   WA   100.000%   - 111GP   RES   (33,827)   WA   100.000%   111GP   RES   (1,37,041)   CAGW   23.085%   111GP   RES   (1,37,041)   CAGW   23.085%   111GP   RES   (1,933,042)   CAGE   0.000%   111GP   RES   (1,933,0	108GP	RES	(493,476)	ID	0.000%	-
108GP   RES   (4,860,287)   OR   0.000%   -     108GP   RES   (7,786,688)   SO   6.854%     108GP   RES   (2,476,146)   UT   0.000%   -     108GP   RES   (936,028)   WA   100.000%   -     108GP   RES   (1,810,836)   WY   0.000%   -     108GP   RES   (1,191,30)   WY   0.000%   -     108HP   RES   (1,171,593)   CAGE   0.000%   -     108HP   RES   (7,162,472)   CAGW   23.085%     108MP   RES   (24,599,685)   CAGE   0.000%   -     108OP   RES   (24,599,685)   CAGE   0.000%   -     108OP   RES   (24,599,685)   CAGE   0.000%   -     108OP   RES   (19,262,810)   CAGW   23.085%     108SP   RES   (46,703,373)   CAGE   0.000%   -     108SP   RES   (1,603,646)   JBG   22.954%     108TP   RES   (1,603,646)   JBG   22.954%     108TP   RES   (1,127,974)   JBG   22.954%     108TP   RES   (38,844)   CAGW   23.085%     108TP   RES   (1,127,974)   JBG   22.954%     108TP   RES   (154,782)   OR   0.000%     111GP   RES   188,008   CN   6.917%     111GP   RES   (154,782)   OR   0.000%   111GP   RES   (364)   UT   0.000%   111GP   RES   (38,827)   WA   100.000%   -     111GP   RES   (38,827)   WA   100.000%   -     111GP   RES   (30,862)   CAGW   23.085%   111GP   RES   (137,041)   CAGW   23.085%   111GP   RES   (137,041)   CAGW   23.085%   111GP   RES   (137,041)   CAGW   23.085%   111GP   RES   (1327,773)   CN   0.000%   111GP   RES   (1327,773)   CN   0.000%   111GP   RES   (1327,773)   CN   0.000%   111GP   RES   (1327,773)   CN   0.900%   111GP   RES   (10,583)   ID   0.000%   111GP   RES	108GP	RES		JBG	22.954%	
108GP   RES   (7,786,688)   SO   6.854%     108GP   RES   (2,476,146)   UT   0.000%   -   108GP   RES   (936,028)   WA   100.000%   (936,028)     108GP   RES   (1,810,836)   WY   0.000%   -   108GP   RES   (149,130)   WY   0.000%   -   108HP   RES   (1,171,593)   CAGE   0.000%   -   108HP   RES   (7,162,472)   CAGW   23.085%     108MP   RES   (2,572,935)   CAEE   0.000%   -   108OP   RES   (19,262,810)   CAGW   23.085%     108SP   RES   (46,703,373)   CAGE   0.000%   -   108SP   RES   (1,603,646)   JBG   22.954%     108TP   RES   (2,719,686)   CAGE   0.000%     108TP   RES   (1,127,974)   JBG   22.954%     108TP   RES   (1,27,801)   SO   6.854%     111GP   RES   (154,782)   OR   0.000%     111GP   RES   (38,827)   WA   100.000%   (38,827)     111GP   RES   (38,827)   WA   100.000%   -   111GP   RES   (38,827)   WA   100.000%   -   111GP   RES   (317)   WY   0.000%     111GP   RES   (1,23,30,42)   CAGE   0.000%     111GP   RES   (1,33,042)   CAGE   0.000%     111IP   RES   (1,33,042)   CAGE   0.000%     111IP   RES   (1,327,723)   CN   6.917%     111IP   RES   (1,583)   ID   0.000%     111IP   RES   (1,547,82)   OR   0.000%     111IP   RES   (1,547,82)   OR   0.000%     111IP   RES   (1,537,723)   CN   6.917%     111IP   RES   (1,537,723)   CN   6.917%     111IP   RES   (1,547,82)   OR   0.000%     11IIP   RES   (1,547,82)   OR   0.000%     11IIP   RES   (1,54	108GP	RES		OR		-
108GP RES	108GP	RES		SO		
108GP   RES   (936,028)   WA   100.000%   (936,028)   108GP   RES   (1,810,836)   WY   0.000%   - 108GP   RES   (149,130)   WY   0.000%   - 108HP   RES   (7,162,472)   CAGE   0.000%   - 108HP   RES   (2,572,935)   CAEE   0.000%   - 108MP   RES   (2,572,935)   CAEE   0.000%   - 108OP   RES   (24,599,685)   CAGE   0.000%   - 108OP   RES   (19,262,810)   CAGW   23,085%   0.08SP   RES   (46,703,373)   CAGE   0.000%   - 108OP   RES   (1,603,646)   JBG   22,954%   108TP   RES   (1,603,646)   JBG   22,954%   108TP   RES   (27,719,686)   CAGE   0.000%   108TP   RES   (1,127,974)   JBG   22,954%   108TP   RES   (43,593)   CA   0.000%   111GP   RES   (184,782)   OR   0.000%   111GP   RES   (154,782)   OR   0.000%   111GP   RES   (154,782)   OR   0.000%   111GP   RES   (154,782)   OR   0.000%   111GP   RES   (138,827)   WA   100.000%   (38,827)   111GP   RES   (364)   UT   0.000%   - 111GP   RES   (30,862)   CAGW   23.085%   111GP   RES   (30,862)   CAGW   23.085%   111GP   RES   (317)   WY   0.000%   - 111GP   RES   (137,041)   CAGW   23.085%   111GP   RES   (1327,723)   CN   6.917%   111GP   RES						_
108GP         RES         (1,810,836)         WY         0.000%         -           108HP         RES         (149,130)         WY         0.000%         -           108HP         RES         (1,171,593)         CAGE         0.000%         -           108HP         RES         (1,62,472)         CAGW         23.085%           108MP         RES         (24,599,685)         CAGE         0.000%         -           108OP         RES         (19,262,810)         CAGW         23.085%         -           108SP         RES         (1603,646)         JBG         22.954%         -           108SP         RES         (1,603,646)         JBG         22.954%         -           108TP         RES         (1,719,686)         CAGE         0.000%         -         - <tr< td=""><td></td><td></td><td></td><td></td><td></td><td>(936.028)</td></tr<>						(936.028)
108GP   RES   (149,130)   WY   0.000%   -108HP   RES   (1,171,593)   CAGE   0.000%   -108HP   RES   (7,162,472)   CAGW   23.085%   108MP   RES   (24,599,685)   CAGE   0.000%   -1080P   RES   (19,262,810)   CAGW   23.085%   108SP   RES   (146,703,373)   CAGE   0.000%   -1080P   RES   (19,262,810)   CAGW   23.085%   108SP   RES   (46,703,373)   CAGE   0.000%   108SP   RES   (1,603,646)   JBG   22.954%   108TP   RES   (2,711,686)   CAGE   0.000%   108TP   RES   (1,127,974)   JBG   22.954%   108TP   RES   (1,54,782)   OR   0.000%   111GP   RES   (154,782)   OR   0.000%   111GP   RES   (364)   UT   0.000%   111GP   RES   (38,827)   WA   100.000%   (38,827)   111GP   RES   (38,827)   WA   100.000%   (38,827)   111GP   RES   (30,862)   CAGW   23.085%   111GP   RES   (42,858)   ID   0.000%   111GP   RES   (137,041)   CAGW   23.085%   111GP   RES   (148,840)   CAEE   0.000%   111IP   RES   (1,937,042)   CAGE   0.000%   111IP   RES   (1,933,042)   CAGE   0.000%   111IP   RES   (1,933,042)   CAGE   0.000%   111IP   RES   (1,933,042)   CAGE   0.000%   111IP   RES   (1,327,723)   CN   6.917%   111IP   RES   (1						-
108HP         RES         (1,171,593)         CAGE         0.000%         -           108HP         RES         (7,162,472)         CAGW         23.085%         -           108MP         RES         (2,572,935)         CAEE         0.000%         -           108OP         RES         (24,599,685)         CAGE         0.000%         -           108OP         RES         (19,262,810)         CAGW         23.085%         -           108SP         RES         (46,703,373)         CAGE         0.000%         -           108SP         RES         (1,603,646)         JBG         22.954%         -           108TP         RES         (1,603,646)         JBG         22.954%         -           108TP         RES         (1,127,974)         JBG         22.954%         -           108TP         RES         (1,127,974)         JBG         22.954%         -           108TP         RES         (143,593)         CA         0.000%         -           111GP         RES         (154,782)         OR         0.000%         -         -           111GP         RES         (38,827)         WA         100.000%         (38,827						_
108HP						_
108MP         RES         (2,572,935)         CAEE         0.000%         -           108OP         RES         (24,599,685)         CAGE         0.000%         -           108OP         RES         (19,262,810)         CAGW         23.085%           108SP         RES         (46,703,373)         CAGE         0.000%           108SP         RES         (1,603,646)         JBG         22.954%           108TP         RES         (1603,646)         JBG         22.954%           108TP         RES         (27,719,686)         CAGE         0.000%           108TP         RES         (8,786,844)         CAGW         23.085%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         (43,593)         CA         0.000%           111GP         RES         (43,593)         CA         0.000%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (38,827)         WA         100.000%         (38,827)           111GP         RES         (38,827)         WA         100.000%         -           111GP						
108OP         RES         (24,599,685)         CAGE         0.000%         -           108OP         RES         (19,262,810)         CAGW         23.085%         -           108SP         RES         (46,703,373)         CAGE         0.000%         -           108SP         RES         (1,603,646)         JBG         22.954%         -           108TP         RES         (1,603,646)         JBG         22.954%         -           108TP         RES         (27,719,686)         CAGE         0.000%         -           108TP         RES         (8,786,844)         CAGW         23.085%         -           108TP         RES         (1,127,974)         JBG         22.954%         -           108TP         RES         289,867         SG         7.906%         -           111GP         RES         (188,008)         CN         6.917%         -						_
108OP         RES         (19,262,810)         CAGW         23.085%           108SP         RES         (46,703,373)         CAGE         0.000%           108SP         RES         (2,814,722)         CAGW         23.085%           108TP         RES         (1,603,646)         JBG         22.954%           108TP         RES         (27,719,686)         CAGE         0.000%           108TP         RES         (8,786,844)         CAGW         23.085%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         (43,593)         CA         0.000%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (137,041)         CA						_
108SP         RES         (46,703,373)         CAGE         0.000%           108SP         RES         (2,814,722)         CAGW         23.085%           108TP         RES         (1,603,646)         JBG         22.954%           108TP         RES         (27,719,686)         CAGE         0.000%           108TP         RES         (8,786,844)         CAGW         23.085%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         (43,593)         CA         0.000%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (317)         WY         0.000%           111GP         RES         (137,041)         CAGW						
108SP         RES         (2,814,722)         CAGW         23.085%           108SP         RES         (1,603,646)         JBG         22.954%           108TP         RES         (27,719,686)         CAGE         0.000%           108TP         RES         (8,786,844)         CAGW         23.085%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         289,867         SG         7.906%           111GP         RES         (43,593)         CA         0.000%           111GP         RES         188,008         CN         6.917%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (42,858)         ID         0.000%           111GP         RES         (137,041)         CAGW         23.085%           111IP         RES         (1,933,042)         CAGE						
108SP         RES         (1,603,646)         JBG         22,954%           108TP         RES         (27,719,686)         CAGE         0.000%           108TP         RES         (8,786,844)         CAGW         23.085%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         289,867         SG         7.906%           111GP         RES         (43,593)         CA         0.000%           111GP         RES         188,008         CN         6.917%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100,000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (42,858)         ID         0.000%           111GP         RES         (137,041)         CAGW         23.085%           111IP         RES         (1,933,042)         CAGE         0.000%           111IP         RES         (10,583)         ID         0						
108TP         RES         (27,719,686)         CAGE         0.000%           108TP         RES         (8,786,844)         CAGW         23.085%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         289,867         SG         7.906%           111GP         RES         (43,593)         CA         0.000%           111GP         RES         188,008         CN         6.917%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         -           111GP         RES         (38,827)         WA         100.000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (317)         WY         0.000%           111GP         RES         (137,041)         CAGW         23.085%           111IP         RES         (1,933,042)         CAGE         0.000%           111IP         RES         (10,583)         ID						
108TP         RES         (8,786,844)         CAGW         23.085%           108TP         RES         (1,127,974)         JBG         22.954%           108TP         RES         289,867         SG         7.906%           111GP         RES         (43,593)         CA         0.000%           111GP         RES         188,008         CN         6.917%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         -           111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (317)         WY         0.000%           111GP         RES         (137,041)         CAGW         23.085%           111IP         RES         (1,933,042)         CAGE         0.000%           111IP         RES         (10,583)         ID         0.000%           111IP         RES         (10,583)         ID						
108TP         RES         (1,127,974)         JBG         22,954%           108TP         RES         289,867         SG         7,906%           111GP         RES         (43,593)         CA         0.000%           111GP         RES         188,008         CN         6,917%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100,000%         -           111GP         RES         (30,862)         CAGW         23,085%           111GP         RES         (30,862)         CAGW         23,085%           111GP         RES         (317)         WY         0.000%           111GP         RES         (317,041)         CAGW         23,085%           111IP         RES         (1,933,042)         CAGE         0.000%           111IP         RES         (1,583)         ID         0.000%           111IP         RES         (10,583)         ID         0.000%           111IP         RES         (8,762)         OR         0.000% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
108TP         RES         289,867         SG         7,906%           111GP         RES         (43,593)         CA         0.000%           111GP         RES         188,008         CN         6.917%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         (5,127,801)         SO         6.854%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         (38,827)           111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (317)         WY         0.000%           111GP         RES         (137,041)         CAGW         23.085%           111IP         RES         (1,933,042)         CAGE         0.000%           111IP         RES         (1,583)         ID         0.000%           111IP         RES         (10,583)         ID         0.000%           111IP         RES         (87,62)         OR <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
111GP         RES         (43,593)         CA         0.000%           111GP         RES         188,008         CN         6.917%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         6,127,801         SO         6.854%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         (38,827)           111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (42,858)         ID         0.000%           111GP         RES         (317)         WY         0.000%           111HP         RES         (137,041)         CAGW         23.085%           111IP         RES         (1,933,042)         CAGE         0.000%           111IP         RES         (1,327,723)         CN         6.917%           111IP         RES         (10,583)         ID         0.000%           111IP         RES         (87,62)         OR						
111GP         RES         188,008         CN         6,917%           111GP         RES         (154,782)         OR         0.000%           111GP         RES         6,127,801         SO         6.854%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         (38,827)           111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%         -           111GP         RES         (42,858)         ID         0.000%         -           111GP         RES         (317)         WY         0.000%         -           111HP         RES         (137,041)         CAGW         23.085%         -           111IP         RES         (1,933,042)         CAGE         0.000%         -           111IP         RES         (1,327,723)         CN         6.917%         -           111IP         RES         (10,583)         ID         0.000%         -           111IP         RES         (961)         JBG         <						
111GP         RES         (154,782)         OR         0.000%           111GP         RES         6,127,801         SO         6.854%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         (38,827)           111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%         -           111GP         RES         (42,858)         ID         0.000%         -           111GP         RES         (317)         WY         0.000%         -           111HP         RES         (137,041)         CAGW         23.085%         -           111IP         RES         (1,933,042)         CAGE         0.000%         -           111IP         RES         (5,649,846)         CAGW         23.085%         -           111IP         RES         (10,583)         ID         0.000%           111IP         RES         (10,583)         ID         0.000%           111IP         RES         (961)         JBG         22,954%						
111GP         RES         6,127,801         SO         6.854%           111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         (38,827)           111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%         -           111GP         RES         (42,858)         ID         0.000%         -           111GP         RES         (317)         WY         0.000%         -           111HP         RES         (137,041)         CAGW         23.085%         -           111IP         RES         (1,933,042)         CAGE         0.000%         -           111IP         RES         (5,649,846)         CAGW         23.085%         -           111IP         RES         (1,327,723)         CN         6.917%           111IP         RES         (961)         JBG         22,954%           111IP         RES         (8,762)         OR         0.000%           111IP         RES         (7,404,352)         SO         6.854%<						
111GP         RES         (364)         UT         0.000%         -           111GP         RES         (38,827)         WA         100.000%         (38,827)           111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%           111GP         RES         (42,858)         ID         0.000%           111GP         RES         (317)         WY         0.000%           111HP         RES         (137,041)         CAGW         23.085%           111IP         RES         (1,933,042)         CAGE         0.000%           111IP         RES         (5,649,846)         CAGW         23.085%           111IP         RES         (1,327,723)         CN         6.917%           111IP         RES         (961)         JBG         22.954%           111IP         RES         (8,762)         OR         0.000%           111IP         RES         (7,404,352)         SO         6.854%           111IP         RES         (10,341)         UT         0.000%           111IP         RES         (80,878)         WY						
111GP         RES         (38,827)         WA         100.000%         (38,827)           111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%         -           111GP         RES         (42,858)         ID         0.000%         -           111GP         RES         (317)         WY         0.000%         -         -           111HP         RES         (137,041)         CAGW         23.085%         -						
111GP         RES         (98,696)         WY         0.000%         -           111GP         RES         (30,862)         CAGW         23.085%         -           111GP         RES         (42,858)         ID         0.000%         -           111GP         RES         (317)         WY         0.000%         -           111HP         RES         (137,041)         CAGW         23.085%         -           111IP         RES         (1,933,042)         CAGE         0.000%         -           111IP         RES         (5,649,846)         CAGW         23.085%         -           111IP         RES         (1,327,723)         CN         6.917%           111IP         RES         (10,583)         ID         0.000%           111IP         RES         (8,762)         OR         0.000%           111IP         RES         (8,762)         OR         0.000%           111IP         RES         (7,404,352)         SO         6.854%           111IP         RES         (10,341)         UT         0.000%           11IP         RES         (80,878)         WY         0.000%         -						(20, 927)
111GP       RES       (30,862)       CAGW       23.085%         111GP       RES       (42,858)       ID       0.000%         111GP       RES       (317)       WY       0.000%         111HP       RES       (137,041)       CAGW       23.085%         111IP       RES       (148,840)       CAEE       0.000%         111IP       RES       (1,933,042)       CAGE       0.000%         111IP       RES       (5,649,846)       CAGW       23.085%         111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%						(38,827)
111GP       RES       (42,858)       ID       0.000%         111GP       RES       (317)       WY       0.000%         111HP       RES       (137,041)       CAGW       23.085%         111IP       RES       (148,840)       CAEE       0.000%         111IP       RES       (1,933,042)       CAGE       0.000%         111IP       RES       (5,649,846)       CAGW       23.085%         111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%						-
111GP       RES       (317)       WY       0.000%         111HP       RES       (137,041)       CAGW       23.085%         111IP       RES       (148,840)       CAEE       0.000%         111IP       RES       (1,933,042)       CAGE       0.000%         111IP       RES       (5,649,846)       CAGW       23.085%         111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%						
111HP       RES       (137,041)       CAGW       23.085%         111IP       RES       (148,840)       CAEE       0.000%         111IP       RES       (1,933,042)       CAGE       0.000%         111IP       RES       (5,649,846)       CAGW       23.085%         111IP       RES       (1,327,723)       CN       6.917%         111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%       -						
111IP       RES       (148,840)       CAEE       0.000%         111IP       RES       (1,933,042)       CAGE       0.000%         111IP       RES       (5,649,846)       CAGW       23.085%         111IP       RES       (1,327,723)       CN       6.917%         111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%						
111IP       RES       (1,933,042)       CAGE       0.000%         111IP       RES       (5,649,846)       CAGW       23.085%         111IP       RES       (1,327,723)       CN       6.917%         111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%						
111IP       RES       (5,649,846)       CAGW       23.085%         111IP       RES       (1,327,723)       CN       6.917%         111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%       -						
111IP       RES       (1,327,723)       CN       6.917%         111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%						
111IP       RES       (10,583)       ID       0.000%         111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%       -						
111IP       RES       (961)       JBG       22.954%         111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%						
111IP       RES       (8,762)       OR       0.000%         111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%       -						
111IP       RES       512,459       SG       7.906%         111IP       RES       (7,404,352)       SO       6.854%         111IP       RES       (10,341)       UT       0.000%         111IP       RES       (80,878)       WY       0.000%       -						
111IP RES (7,404,352) SO 6.854% 111IP RES (10,341) UT 0.000% 111IP RES (80,878) WY 0.000%						
111IP RES (10,341) UT 0.000% 111IP RES (80,878) WY 0.000%						
111IP RES (80,878) WY 0.000% -						
			` ' '			
(174,015,090) (914,523)	111 <b>I</b> P	RES		WY	0.000%	-
			(174,015,090)			(914,523)

# **Description of Adjustment:**

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

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

Adjustment 6.3						
			TOTAL	WCA		WASHINGTON
	ACCOUNT	TYPE	COMPANY	<u>FACTOR</u>	FACTOR %	ALLOCATED
Adjustment to Expense:						
Depreciation Expense	403SP	RES	124,536,092	CAGE	0.000%	-
Depreciation Expense	403SP	RES	1,954,091	CAGW	23.085%	451,100
Depreciation Expense	403SP	RES	8,809,771	JBG	22.954%	2,022,185
Depreciation Expense	403HP	RES	3,959,673	CAGE	0.000%	-
Depreciation Expense	403HP	RES	8,915,870	CAGW	23.085%	2,058,218
Depreciation Expense	403OP	RES	(6,090,878)	CAGE	0.000%	-
Depreciation Expense	403OP	RES	(3,162,044)	CAGW	23.085%	(729,954)
Depreciation Expense	403TP	RES	(1,592,324)	CAGE	0.000%	-
Depreciation Expense	403TP	RES	(1,852,427)	CAGW	23.085%	(427,631)
Depreciation Expense	403TP	RES	(27,271)	JBG	22.954%	(6,260)
Depreciation Expense  Depreciation Expense	403TP	RES	(8,864)	SG	7.906%	(701)
	403364					(701)
Depreciation Expense		RES	270,092	CA	0.000%	-
Depreciation Expense	403364	RES	487,502	ID	0.000%	-
Depreciation Expense	403364	RES	(5,061,890)	OR	0.000%	-
Depreciation Expense	403364	RES	4,429,831	UT	0.000%	-
Depreciation Expense	403364	RES	(1,145,589)	WA	100.000%	(1,145,589)
Depreciation Expense	403364	RES	728,874	WY	0.000%	-
Depreciation Expense	403364	RES	149,310	WY	0.000%	-
Depreciation Expense	403GP	RES	16,677	CA	0.000%	-
Depreciation Expense	403GP	RES	66,937	CAEE	0.000%	-
Depreciation Expense	403GP	RES	154,510	CAGE	0.000%	-
Depreciation Expense	403GP	RES	122,276	CAGW	23.085%	28,227
Depreciation Expense	403GP	RES	(100,487)	CN	6.917%	(6,951)
Depreciation Expense	403GP	RES	21,497	ID	0.000%	(0,751)
Depreciation Expense  Depreciation Expense	403GP	RES	(26,969)	JBG	22.954%	(6,191)
Depreciation Expense  Depreciation Expense		RES		OR		(0,191)
	403GP		103,292		0.000%	- 7
Depreciation Expense	403GP	RES	88	SG	7.906%	7
Depreciation Expense	403GP	RES	477,034	SO	6.854%	32,696
Depreciation Expense	403GP	RES	(62,606)	UT	0.000%	-
Depreciation Expense	403GP	RES	(255,941)	WA	100.000%	(255,941)
Depreciation Expense	403GP	RES	(267,490)	WY	0.000%	-
Depreciation Expense	403GP	RES	(88,757)	WY	0.000%	<u>-</u>
			135,459,879			2,013,216
		-				
Adjustment to Reserve:						
Depreciation Reserve	108SP	RES	(124,536,092)	CAGE	0.000%	_
Depreciation Reserve	108SP	RES	(1,954,091)	CAGW	23.085%	(451,100)
Depreciation Reserve	108SP	RES	(8,809,771)	JBG	22.954%	(2,022,185)
Depreciation Reserve	108HP	RES	(3,959,673)	CAGE	0.000%	(2,022,103)
=						(2.059.219)
Depreciation Reserve	108HP	RES	(8,915,870)	CAGW	23.085%	(2,058,218)
Depreciation Reserve	108OP	RES	6,090,878	CAGE	0.000%	
Depreciation Reserve	108OP	RES	3,162,044	CAGW	23.085%	729,954
Depreciation Reserve	108TP	RES	1,592,324	CAGE	0.000%	-
Depreciation Reserve	108TP	RES	1,852,427	CAGW	23.085%	427,631
Depreciation Reserve	108TP	RES	27,271	JBG	22.954%	6,260
Depreciation Reserve	108TP	RES	8,864	SG	7.906%	701
Depreciation Reserve	108364	RES	(270,092)	CA	0.000%	-
Depreciation Reserve	108364	RES	(487,502)	ID	0.000%	-
Depreciation Reserve	108364	RES	5,061,890	OR	0.000%	_
Depreciation Reserve	108364	RES	(4,429,831)	UT	0.000%	_
Depreciation Reserve	108364	RES	1,145,589	WA	100.000%	1,145,589
Depreciation Reserve	108364	RES	(728,874)	WY	0.000%	1,143,367
=						-
Depreciation Reserve	108364	RES	(149,310)	WY	0.000%	-
Depreciation Reserve	108GP	RES	(16,677)	CA	0.000%	-
Depreciation Reserve	40000					
	108GP	RES	(66,937)	CAEE	0.000%	-
Depreciation Reserve	108GP	RES	(154,510)	CAGE	0.000%	-
Depreciation Reserve Depreciation Reserve						(28,227)
	108GP	RES	(154,510)	CAGE	0.000%	(28,227) 6,951
Depreciation Reserve	108GP 108GP	RES RES	(154,510) (122,276)	CAGE CAGW	0.000% 23.085%	
Depreciation Reserve Depreciation Reserve	108GP 108GP 108GP	RES RES RES	(154,510) (122,276) 100,487	CAGE CAGW CN	0.000% 23.085% 6.917%	
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108GP 108GP 108GP 108GP 108GP	RES RES RES RES	(154,510) (122,276) 100,487 (21,497) 26,969	CAGE CAGW CN ID JBG	0.000% 23.085% 6.917% 0.000%	6,951
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES	(154,510) (122,276) 100,487 (21,497) 26,969 (103,292)	CAGE CAGW CN ID JBG OR	0.000% 23.085% 6.917% 0.000% 22.954% 0.000%	6,951 - 6,191 -
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES	(154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88)	CAGE CAGW CN ID JBG OR SG	0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 7.906%	6,951 - 6,191 - (7)
Depreciation Reserve	108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES	(154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034)	CAGE CAGW CN ID JBG OR SG SO	0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 7.906% 6.854%	6,951 - 6,191 -
Depreciation Reserve	108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES	(154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,606	CAGE CAGW CN ID JBG OR SG SO UT	0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 7.906% 6.854% 0.000%	6,951 - 6,191 - (7) (32,696)
Depreciation Reserve	108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES	(154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,606 255,941	CAGE CAGW CN ID JBG OR SG SO UT WA	0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 6.854% 0.000% 100.000%	6,951 - 6,191 - (7)
Depreciation Reserve	108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES RES	(154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,606 255,941 267,490	CAGE CAGW CN ID JBG OR SG SO UT WA WY	0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 7.906% 6.854% 0.000% 100.000%	6,951 - 6,191 - (7) (32,696)
Depreciation Reserve	108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES	(154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,606 255,941	CAGE CAGW CN ID JBG OR SG SO UT WA	0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 6.854% 0.000% 100.000%	6,951 - 6,191 - (7) (32,696)

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

Aujustment 0.5			TOTAL	WCA		WASHINGTON
	ACCOUNT	TVDE	COMPANY	FACTOR	EACTOR %	ALLOCATED
	ACCOUNT	TILL	COMPANI	TACTOR	TACTOR 70	ALLOCATED
Tax Adjustment:						
Schedule M Additions	SCHMAT	RES	120,967,073	CAGE	0.000%	_
Schedule M Additions	SCHMAT	RES	5,977,766	CAGW	23.085%	1,379,961
Schedule M Additions	SCHMAT	RES	8,755,530	JBG	22.954%	2,009,735
Schedule M Additions	SCHMAT	RES	(8,776)	SG	7.906%	(694)
Schedule M Additions	SCHMAT	RES	286,769	CA	0.000%	-
Schedule M Additions	SCHMAT	RES	508,998	ID	0.000%	_
Schedule M Additions	SCHMAT	RES	(4,958,598)	OR	0.000%	_
Schedule M Additions	SCHMAT	RES	4,367,225	UT	0.000%	_
Schedule M Additions	SCHMAT	RES	(1,401,530)	WA	100.000%	(1,401,530)
Schedule M Additions	SCHMAT	RES	461,383	WY	0.000%	-
Schedule M Additions	SCHMAT	RES	60,553	WY	0.000%	_
Schedule M Additions	SCHMAT	RES	66,937	CAEE	0.000%	_
Schedule M Additions	SCHMAT	RES	477,034	SO	6.854%	32,696
Schedule M Additions	SCHMAT	RES	(100,487)	CN	6.917%	(6,951)
Senedate III Haditions	50111111	TUDO	135,459,879	CI.	0.51770	2,013,216
		=			:	
Deferred Income Tax Expense	41010	RES	(45,908,214)	CAGE	0.000%	_
Deferred Income Tax Expense	41010	RES	(2,268,622)	CAGW	23.085%	(523,709)
Deferred Income Tax Expense	41010	RES	(3,322,811)	JBG	22.954%	(762,714)
Deferred Income Tax Expense	41010	RES	3,331	SG	7.906%	263
Deferred Income Tax Expense	41010	RES	(108,832)	CA	0.000%	
Deferred Income Tax Expense	41010	RES	(193,170)	ID	0.000%	_
Deferred Income Tax Expense	41010	RES	1,881,837	OR	0.000%	_
Deferred Income Tax Expense	41010	RES	(1,657,406)	UT	0.000%	_
Deferred Income Tax Expense	41010	RES	531,895	WA	100.000%	531,895
Deferred Income Tax Expense	41010	RES	(175,100)	WY	0.000%	-
Deferred Income Tax Expense	41010	RES	(22,980)	WY	0.000%	_
Deferred Income Tax Expense	41010	RES	(25,403)	CAEE	0.000%	_
Deferred Income Tax Expense	41010	RES	(181,039)	SO	6.854%	(12,408)
Deferred Income Tax Expense	41010	RES	38,136	CN	6.917%	2,638
Befored medice Tax Expense	.1010	1125	(51,408,379)	CI.	0.51770	(764,036)
		=			:	
Accumulated Deferred Inc Tax Bal	282	RES	45,908,214	CAGE	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	2,268,622	CAGW	23.085%	523,709
Accumulated Deferred Inc Tax Bal	282	RES	3,322,811	JBG	22.954%	762,714
Accumulated Deferred Inc Tax Bal	282	RES	(3,331)	SG	7.906%	(263)
Accumulated Deferred Inc Tax Bal	282	RES	108,832	CA	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	193,170	ID	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	(1,881,837)	OR	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	1,657,406	UT	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	(531,895)	WA	100.000%	(531,895)
Accumulated Deferred Inc Tax Bal	282	RES	175,100	WY	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	22,980	WY	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	25,403	CAEE	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	181,039	SO	6.854%	12,408
Accumulated Deferred Inc Tax Bal	282	RES	(38,136)	CN	6.917%	(2,638)
		-	51,408,379			764,036
		=	· · · · · · · · · · · · · · · · · · ·		:	

#### Description of Adjustment:

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

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

	ACCOUNT	TYPE	TOTAL	WCA FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:	HECCEIVI	11111	COMPTRICE	THETOK	THETOR 70	HELOCITED
Steam Operations	500	(202,872)	RES	CAGE	0.000%	-
Steam Operations	500	(10)	RES	CAGW	23.085%	(2)
Steam Operations	500	(13,944)	RES	JBG	22.954%	(3,201)
Steam Operations	500	(78)	RES	SG	7.906%	(6)
Fuel Related - Non-NPC	501	(2,951)	RES	CAEE	0.000%	- (41.4)
Fuel Related - Non-NPC Fuel Related - Non-NPC	501 501	(1,831)	RES RES	JBE SE	22.612%	(414)
Fuel Related - Non-NPC	501	(834) (125,723)	RES	SE SE	7.570% 7.570%	(63) (9,517)
Steam Maintenance	512	(83,357)	RES	CAGE	0.000%	(9,517)
Steam Maintenance	512	(55,248)	RES	JBG	22.954%	(12,681)
Steam Maintenance	512	522	RES	CAGW	23.085%	120
Steam Maintenance	512	(310,625)	RES	SG	7.906%	(24,557)
Hydro Operations	535	(17,462)	RES	CAGE	0.000%	-
Hydro Operations	535	(23,053)	RES	CAGW	23.085%	(5,322)
Hydro Operations	535	(80,225)	RES	SG	7.906%	(6,342)
Hydro Operations	535	(37,644)	RES	SG	7.906%	(2,976)
Hydro Maintenance	545	(9,498)	RES	CAGW	23.085%	(2,193)
Hydro Maintenance	545	(3,455)	RES	CAGE	0.000%	-
Other Operations	548	(11,761)	RES	CAGE	0.000%	(1.015)
Other Operations Other Operations	548	(4,397)	RES	CAGW SG	23.085% 7.906%	(1,015)
Other Operations Other Operations	548 549	(5,434) (10)	RES RES	OR	0.000%	(430)
Other Maintenance	553	(3,876)	RES	CAGE	0.000%	
Other Maintenance	553	(2,250)	RES	CAGW	23.085%	(519)
Other Expenses	557	(75,037)	RES	SG	7.906%	(5,932)
Other Expenses	557	(28,156)	RES	CAGE	0.000%	-
Other Expenses	557	(394)	RES	CAGW	23.085%	(91)
Other Expenses	557	(4,702)	RES	JBG	22.954%	(1,079)
Transmission Operations	560	(11,697)	RES	CAGE	0.000%	-
Transmission Operations	560	(2,143)	RES	CAGW	23.085%	(495)
Transmission Operations	560	(43,748)	RES	SG	7.906%	(3,459)
Transmission Operations	560	(88)	RES	JBG	22.954%	(20)
Transmission Maintenance	571	2,434	RES	CAGE	0.000%	(550)
Transmission Maintenance Transmission Maintenance	571 571	(2,408)	RES RES	CAGW SG	23.085%	(556)
Transmission Maintenance Transmission Maintenance	571	(1,243) (245)	RES	JBG	7.906% 22.954%	(98) (56)
Distribution Operations	580	(69,415)	RES	WA	100.000%	(5,313)
Distribution Operations	580	(87,736)	RES	SNPD	6.280%	(5,510)
Distribution Maintenance	593	(113,836)	RES	WA	100.000%	(6,731)
Distribution Maintenance	593	(17,188)	RES	SNPD	6.280%	(1,079)
Customer Accounts	903	(98,173)	RES	CN	6.917%	(6,791)
Customer Accounts	903	(56,709)	RES	WA	100.000%	(3,297)
Customer Accounts	903	(237)	RES	CN	6.917%	(16)
Customer Services	908	(7,197)	RES	CN	6.917%	(498)
Customer Services	908	(17,963)	RES	WA	100.000%	(1,050)
Administrative & General	920	(6,851)	RES	WA SO	100.000%	(1,632) (18,827)
Administrative & General Administrative & General	920 935	(274,692) 93	RES RES	WA	6.854% 100.000%	(10,027)
Administrative & General	935	(7,395)	RES	SO	6.854%	(507)
Administrative & General	755	(1,920,743)		50	0.03470	(132,158)
Tax Adjustment:	;	(1,, 10,, 10)	•			(===,===)
Schedule M Additions	SCHMAT	(360,201)	RES	CAGE	0.000%	-
Schedule M Additions	SCHMAT	(43,633)	RES	CAGW	23.085%	(10,073)
Schedule M Additions	SCHMAT	(74,227)	RES	JBG	22.954%	(17,038)
Schedule M Additions	SCHMAT	(1,831)	RES	JBE	22.612%	(414)
Schedule M Additions	SCHMAT	(436,165)	RES	SG	7.906%	(34,482)
Schedule M Additions	SCHMAT	(80,225)	RES	SG-P	100.000%	(6,342)
Schedule M Additions	SCHMAT	(37,644)	RES	SG-U	100.000%	(2,976)
Schedule M Additions	SCHMAT	(10)	RES	OR	0.000%	-
Schedule M Additions	SCHMAT	(264,680)	RES	WA	100.000%	(264,680)
Schedule M Additions Schedule M Additions	SCHMAT	(104,924)	RES	SNPD	6.280%	(6,590)
Schedule M Additions Schedule M Additions	SCHMAT SCHMAT	(2,951) (126,558)	RES RES	CAEE SE	0.000% 7.570%	(0.580)
Schedule M Additions	SCHMAT	(282,086)	RES	SO	6.854%	(9,580) (19,334)
Schedule M Additions	SCHMAT	(105,607)	RES	CN	6.917%	(7,305)
		(1,920,743)				(378,814)
	•		•			

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

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

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 79 of 107

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

Adjustment to Expense:         Other Interest Expense - Restating       427       1       (1,166,077)       WA       100,0000% 100,0		ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Other Interest Expense - Restating       427       1       (1,166,077)       WA       100,0000%       (1,166,077)         Other Interest Expense - Pro forma       427       3       925,286       WA       100,0000%       925,286         Adjustment Detail:         Restating:         Jurisdiction Specific Adjusted Rate Base       812,604,392         Weighted Cost of Debt:       2.62718%         Trued-up Interest Expense       21,485,186         Restating Interest True-up Adjustment       (136,623)         Pro Forma:         Jurisdiction Specific Adjusted Rate Base       849,641,732         Weighted Cost of Debt:       2.627%         Trued-up Interest Expense       22,321,601         Restated Interest Expense       21,348,564	Adjustment to Expense:						
Other Interest Expense - Pro forma         427         3         925,286 (240,791)         WA         100.0000%         925,286 (240,791)           Adjustment Detail:           Restating:           Jurisdiction Specific Adjusted Rate Base         812,604,392           Weighted Cost of Debt:         2.62718%           Trued-up Interest Expense         21,348,564           Unadjusted Interest Expense         21,485,186           Restating Interest True-up Adjustment         (136,623)           Pro Forma:           Jurisdiction Specific Adjusted Rate Base         849,641,732           Weighted Cost of Debt:         2.627%           Trued-up Interest Expense         22,321,601           Restated Interest Expense         21,348,564		427	1	(1,166,077)	WA		(1,166,077)
Adjustment Detail:         Restating:         Jurisdiction Specific Adjusted Rate Base       812,604,392         Weighted Cost of Debt:       2.62718%         Trued-up Interest Expense       21,348,564         Unadjusted Interest Expense       21,485,186         Restating Interest True-up Adjustment       (136,623)         Pro Forma:         Jurisdiction Specific Adjusted Rate Base       849,641,732         Weighted Cost of Debt:       2.627%         Trued-up Interest Expense       22,321,601         Restated Interest Expense       21,348,564	Other Interest Expense - Pro forma	427	3		WA		
Restating:         Jurisdiction Specific Adjusted Rate Base       812,604,392         Weighted Cost of Debt:       2.62718%         Trued-up Interest Expense       21,348,564         Unadjusted Interest Expense       21,485,186         Restating Interest True-up Adjustment       (136,623)         Pro Forma:         Jurisdiction Specific Adjusted Rate Base       849,641,732         Weighted Cost of Debt:       2.627%         Trued-up Interest Expense       22,321,601         Restated Interest Expense       21,348,564			=	(240,771)	!	:	(240,771)
Jurisdiction Specific Adjusted Rate Base         812,604,392           Weighted Cost of Debt:         2.62718%           Trued-up Interest Expense         21,348,564           Unadjusted Interest Expense         21,485,186           Restating Interest True-up Adjustment         (136,623)           Pro Forma:           Jurisdiction Specific Adjusted Rate Base         849,641,732           Weighted Cost of Debt:         2.627%           Trued-up Interest Expense         22,321,601           Restated Interest Expense         21,348,564	Adjustment Detail:						
Weighted Cost of Debt:2.62718%Trued-up Interest Expense21,348,564Unadjusted Interest Expense21,485,186Restating Interest True-up Adjustment(136,623)Pro Forma:Jurisdiction Specific Adjusted Rate Base849,641,732Weighted Cost of Debt:2.627%Trued-up Interest Expense22,321,601Restated Interest Expense21,348,564	Restating:						
Trued-up Interest Expense  Unadjusted Interest Expense Restating Interest True-up Adjustment  Pro Forma:  Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt:  Trued-up Interest Expense  Restated Interest Expense  21,348,564  21,348,564							812,604,392
Unadjusted Interest Expense Restating Interest True-up Adjustment  Pro Forma:  Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt: Trued-up Interest Expense  Restated Interest Expense  21,485,186 (136,623)  849,641,732 2.627% 22,321,601	_						
Restating Interest True-up Adjustment  Pro Forma:  Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt:  Trued-up Interest Expense  Restated Interest Expense  (136,623)  849,641,732  2.627%  22,321,601	Trued-up Interest Expense						21,348,564
Restating Interest True-up Adjustment  Pro Forma:  Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt:  Trued-up Interest Expense  Restated Interest Expense  (136,623)  849,641,732  2.627%  2.22321,601	Unadjusted Interest Expense						21 495 196
Pro Forma: Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt: Trued-up Interest Expense  Restated Interest Expense  21,348,564	-						
Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt:  Trued-up Interest Expense  Restated Interest Expense  849,641,732 2.627% 22,321,601	Restaining interest True-up Augustinent					:	(130,023)
Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt:  Trued-up Interest Expense  Restated Interest Expense  849,641,732 2.627% 22,321,601							
Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt:  Trued-up Interest Expense  Restated Interest Expense  849,641,732 2.627% 22,321,601	Pro Forma:						
Weighted Cost of Debt:2.627%Trued-up Interest Expense22,321,601Restated Interest Expense21,348,564							849 641 732
Trued-up Interest Expense 22,321,601  Restated Interest Expense 21,348,564							
Restated Interest Expense 21,348,564	<u> </u>					1	
	r i i i i i i i i i i i i i i i i i i i						,,
Total Pro Forma Interest True-up Adjustment 973.037	Restated Interest Expense						21,348,564
	Total Pro Forma Interest True-up Adjustment					•	973,037

# **Description of Company Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 80 of 107

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

		WASHINGTON				
	<b>ACCOUNT</b>	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<b>ALLOCATED</b>
Adjustment to Expense:						
Taxes Other Than Income	408	3	1,579,459	GPS	6.854%	108,255

## **Description of Adjustment:**

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

On Rebuttal, the Company updated the property tax adjustment. Staff now accepts the adjustment

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 81 of 107

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

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

## **Description of Adjustment**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 82 of 107

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement ADIT Balance Adjustment Adjustment 7.4

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

## **Description of Adjustment:**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 83 of 107

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

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

#### **Description of Adjustment:**

Staff no longer contests this adjustment as set forth in the Companies direct testimony.

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

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

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Washington Flow-Through Adjustment Adjustment 7.6

	ACCOUNT	TVDE	TOTAL COMPANY	EACTOR	EACTOD %	WASHINGTON ALLOCATED
Adjustment toTax:	ACCOUNT	IIIE	COMPANI	TACTOR	FACTOR %	ALLOCATED
Accum Def Inc Tax Balance	190	1	(4 237 590)	BADDEBT	11.936%	(505,791)
Accum Def Inc Tax Balance	190	1	(719,571)	CAEE	0.000%	0
Accum Def Inc Tax Balance	190	1	-	CAEW	22.741%	0
Accum Def Inc Tax Balance	190	1	(88,108)	CAGE	0.000%	0
Accum Def Inc Tax Balance	190	1	(534,906)	CAGW	23.085%	(123,482)
Accum Def Inc Tax Balance	190	1	` ´- ´	CN	6.917%	0
Accum Def Inc Tax Balance	190	1	(20,353,137)	JBE	22.612%	(4,602,317)
Accum Def Inc Tax Balance	190	1	(1,045,217)	SE	7.570%	(79,121)
Accum Def Inc Tax Balance	190	1	(5,808,656)	SG	7.906%	(459,217)
Accum Def Inc Tax Balance	190	1	-	SNPD	6.280%	0
Accum Def Inc Tax Balance	190	1	(45,140,552)	SO	6.854%	(3,093,904)
Accum Def Inc Tax Balance	190	1	(1,925,357)	TROJD	23.023%	(443,284)
Accum Def Inc Tax Balance	190	1	(9,109)	CA	0.000%	0
Accum Def Inc Tax Balance	190	1	(2,868,925)	OR	0.000%	0
Accum Def Inc Tax Balance	190	1	(186,421)	ID	0.000%	0
Accum Def Inc Tax Balance	190	1	(30,275,486)	OTHER	0.000%	0
Accum Def Inc Tax Balance	190	1	(585,625)	UT	0.000%	0
Accum Def Inc Tax Balance	190	1	(196,083)	WY	0.000%	0
Accum Def Inc Tax Balance	190	1	(1,437,017)	WA	100.000%	(1,437,017)
		-	(115,411,760)			(10,744,134)
Accum Def Inc Tax Balance	282	1	5,590,202	CAEE	0.000%	0
Accum Def Inc Tax Balance	282	1	(13,399,273)	OTHER	0.000%	0
Accum Def Inc Tax Balance	282	1	(14,384,740)	SO	6.854%	(985,921)
		-	(22,193,811)			(985,921)
Accum Def Inc Tax Balance	283	1	1,495,653	CAEE	0.000%	0
Accum Def Inc Tax Balance	283	1	2,560,977	CAGE	0.000%	0
Accum Def Inc Tax Balance	283	1	1,750,389	CAGW	23.085%	404,075
Accum Def Inc Tax Balance	283	1	7,701,812	GPS	6.854%	527,877
Accum Def Inc Tax Balance	283	1	3,344,054	SNP	6.221%	208,024
Accum Def Inc Tax Balance	283	1	11,317,077	SO	6.854%	775,665
Accum Def Inc Tax Balance	283	1	377,411	CA	0.000%	0
Accum Def Inc Tax Balance	283	1	183,969	ID	0.000%	0
Accum Def Inc Tax Balance	283	1	(1,136,309)	OR	0.000%	0
Accum Def Inc Tax Balance	283	1	91,186,468	OTHER	0.000%	0
Accum Def Inc Tax Balance	283	1	3,003,780	UT	0.000%	0
Accum Def Inc Tax Balance	283	1	151,444	WA	100.000%	151,444
Accum Def Inc Tax Balance	283	1	1,089,877	WY	0.000%	0
		-	123,026,602			2,067,086
Net Change to Rate base Tax Accounts			(14,578,969)			(9,662,969)
Adjustment to Expense:						
Deferred Income Tax Expense	41010	1	292,874	CAEE	0.000%	0
Deferred Income Tax Expense	41010	1	(89,180)	CAGE	0.000%	0
Deferred Income Tax Expense	41010	1	(208,729)	CAGW	23.085%	(48,185)
Deferred Income Tax Expense	41010	1	(510,383)	JBE	22.612%	(115,409)
Deferred Income Tax Expense	41010	1	(1,726)	CAEW	22.741%	(393)
Deferred Income Tax Expense	41010	1	6,398,941	SO	6.854%	438,579
Deferred Income Tax Expense	41010	1	33,043	CA	0.000%	0
Deferred Income Tax Expense	41010	1	(16,670)	ID	0.000%	0
Deferred Income Tax Expense	41010	1	49,700	OR	0.000%	0
Deferred Income Tax Expense	41010	1	(20,041,134)	OTHER	0.000%	0
Deferred Income Tax Expense	41010	1	(265,737)	SG	7.906%	(21,008)
Deferred Income Tax Expense	41010	1	218,965	SNPD	6.280%	13,752
Deferred Income Tax Expense Deferred Income Tax Expense	41010	1	628,064	UT WA	0.000%	(108,173)
Deferred Income Tax Expense  Deferred Income Tax Expense	41010 41010	1 1	(108,173)	WA WY	100.000% 0.000%	(108,173)
Deterred income Tax Expense	41010	1	(43,322)	W I	0.000%	159,163
		=	(13,003,407)			137,103

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Washington Flow-Through Adjustment Adjustment 7.6

			WASHINGTON			
	ACCOUNT	<b>TYPE</b>	<u>COMPANY</u>	<u>FACTOR</u>	FACTOR %	ALLOCATED
Deferred Income Tax Expense	41110	1	(708,014)	BADDEBT	11.936%	(84,507)
Deferred Income Tax Expense	41110	1	2,452,246	CAEE	0.000%	0
Deferred Income Tax Expense	41110	1	431,845	CAGE	0.000%	0
Deferred Income Tax Expense	41110	1	117,296	CAGW	23.085%	27,078
Deferred Income Tax Expense	41110	1	(642,537)	GPS	6.854%	(44,039)
Deferred Income Tax Expense	41110	1	(253,043)	JBE	22.612%	(57,219)
Deferred Income Tax Expense	41110	1	(123)	SG	7.906%	(10)
Deferred Income Tax Expense	41110	1	536,191	SNP	6.221%	33,355
Deferred Income Tax Expense	41110	1	(147,790)	SNPD	6.280%	(9,282)
Deferred Income Tax Expense	41110	1	(47,848)	SO	6.854%	(3,279)
Deferred Income Tax Expense	41110	1	(236,048)	CA	0.000%	0
Deferred Income Tax Expense	41110	1	47,286	ID	0.000%	0
Deferred Income Tax Expense	41110	1	1,158,798	OR	0.000%	0
Deferred Income Tax Expense	41110	1	(3,739,919)	OTHER	0.000%	0
Deferred Income Tax Expense	41110	1	807,588	UT	0.000%	0
Deferred Income Tax Expense	41110	1	(428,908)	WA	100.000%	(428,908)
Deferred Income Tax Expense	41110	1	(270,651)	WY	0.000%	0
•		-	(923,631)			(566,812)
		=			•	
Net Deferred Tax Expense Change			(14,587,098)			(407,649)

#### **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 86 of 107

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

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

## **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 87 of 107

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

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense						
Taxes - Other	408	3	(807,244)	WA	100.0000%	(807,244)
Calculation:						
Base Period WA Public Utility	Гах					13,264,318
Normalized Revenues from page			\$321,605,658			- , - ,
WA Public Utility Tax Rate	_		3.87340%			
Normalized WA Public Utility	l'ax	=	12,457,074	:		12,457,074
Normalized Adjustment to bring	(807,244)					

# **Description of Adjustment**

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

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Jim Bridger Mine Adjustment Adjustment 8.1

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

#### **Description of Adjustment:**

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment 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 is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 89 of 107

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement Environmental Settlement
Adjustment 8.2

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

#### **Description of Adjustment**

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 90 of 107

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

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

# **Description of Adjustment:**

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

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

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Steam Production	312	PRO	10,457,482	JBG	22.954%	2,400,399
Steam Production	312	PRO	545,617	CAGW	23.085%	125,955
Hydro Production	332	PRO	70,228,004	CAGW	23.085%	16,212,054
Transmission	355	PRO	3,263,130	JBG	22.954%	749,015
Transmission	355	PRO	20,692,856	CAGW	23.085%	4,776,922
General	397	PRO	4,707,434	SO	6.854%	322,644
General	397	PRO	1,232,444	CAGW	23.085%	284,508
	360	PRO	15,493,504	WA	100.000%	15,493,504
Total Rate Base			126,620,472			40,365,002
Accumulated Baserya	100CD	DDO	(249.072)	IDC	22.05.40/	(56.042)
Accumulated Reserve	108SP	PRO	(248,072)	JBG	22.954%	(56,942)
Accumulated Reserve	108HP	PRO	(16,910)	CAGW	23.085%	(3,904)
Accumulated Reserve	108HP	PRO	(1,662,659)	CAGW	23.085%	(383,823)
Accumulated Reserve	108TP	PRO	(29,849)	JBG	22.954%	(6,851)
Accumulated Reserve	108TP	PRO	(137,853)	CAGW	23.085%	(31,823)
Accumulated Reserve	108GP	PRO	(198,088)	SO	6.854%	(13,577)
Accumulated Reserve	108GP	PRO	(29,064)	CAGW	23.085%	(6,709)
Accumulated Reserve	108360	PRO	(209,677)	WA	100.000%	(209,677)
Total Accumulated Reserve			(2,532,172)			(713,307)
Adjustment to Expense:						
Depreciation Expense	403SP	PRO	248,072	JBG	22.954%	56,942
Depreciation Expense	403SP	PRO	15,031	CAGW	23.085%	3,470
Depreciation Expense	403HP	PRO	1,591,204	CAGW	23.085%	367,328
Depreciation Expense	403TP	PRO	29,849	JBG	22.954%	6,851
Depreciation Expense	403TP	PRO	130,251	CAGW	23.085%	30,068
Depreciation Expense	403GP	PRO	198,088	SO	6.854%	13,577
Depreciation Expense	403GP	PRO	29,064	CAGW	23.085%	6,709
Depreciation Expense	403360	PRO	209,677	WA	100.000%	209,677
Total Depreciation Expense			2,451,236			694,623
Adjustment to Tax:						
Schedule M Adjust	SCHMAT	PRO	277,921	JBG	22.954%	63,794
Schedule M Adjust	SCHMDT	PRO	682,717	JBG	22.954%	156,710
Def Inc Tax Expense	41010	PRO	153,624	JBG	22.954%	35,263
YE ADIT	282	PRO	(206,310)	JBG	22.954%	(47,356)
Schedule M Adjust	SCHMAT	PRO	1,765,551	CAGW	23.085%	407,575
Schedule M Adjust	SCHMDT	PRO	20,739,569	CAGW	23.085%	4,787,706
Def Inc Tax Expense	41010	PRO	7,200,829	CAGW	23.085%	1,662,303
YE ADIT	282	PRO	(9,624,910)	CAGW	23.085%	(2,221,899)
1211011	202	TRO	(5,021,510)	Cricii	23.00370	(2,221,0)))
Schedule M Adjust	SCHMAT	PRO	209,677	WA	100.000%	209,677
Schedule M Adjust	SCHMDT	PRO	715,374	WA	100.000%	715,374
Def Inc Tax Expense	41010	PRO	191,916	WA	100.000%	191,916
YE ADIT	282	PRO	(247,045)	WA	100.000%	(247,045)
Schedule M Adjust	CCUMAT	PRO	198,088	SO	6.854%	13,577
3	SCHMAT SCHMDT					,
Schedule M Adjust Def Inc Tax Expense	41010	PRO PRO	792,731	SO SO	6.854%	54,333
*	282		225,673		6.854% 6.854%	15,467
YE ADIT	282	PRO	(289,501)	30	0.634%	(19,842)

#### **Description of Adjustment:**

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

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

Adjustment 8.5						
			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Current Assets:	077/01/40	pro	(42.200.225)		5.05.40/	(2.002.002)
Other A/R	OWC143	RES	(42,209,225)	SO	6.854%	(2,892,993)
Accounts Payable	OWC232	RES	6,628,149	SO	6.854%	454,289
Accounts Payable	OWC232	RES	2,354,376	CAEE	0.000%	-
Accounts Payable	OWC232	RES	77,171	CAGE	0.000%	-
Accounts Payable	OWC232	RES	53,033	OR	0.000%	-
Other Msc. Df. Crd.	OWC2533	RES	5,847,337	CAEE	0.000%	-
Asset Retir. Oblig.	OWC230	RES	6,288,130	CAEE	0.000%	-
ARO Reg Liability	OWC254105	RES	993,714	CAEE	0.000%	-
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-
		-	(19,947,512)			(2,438,704)
Materials and Supplies:						
Fuel Stock and Materials & Supplies	151	RES	(235,090,252)		0.000%	0
Fuel Stock and Materials & Supplies	151	RES	(2,167,697)		22.741%	(492,964)
Fuel Stock and Materials & Supplies	151	RES	(28,396,835)		22.612%	(6,421,184)
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.570%	0
		_	(265,654,785)			(6,914,149)
Fuel Stock and Materials & Supplies	154	RES	(102,361,109)		0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(9,814,233)		100.000%	0
Fuel Stock and Materials & Supplies	154	RES	(1,272,890)		100.000%	0
Fuel Stock and Materials & Supplies	154	RES	(6,011,962)		22.954%	(1,379,979)
Fuel Stock and Materials & Supplies	154	RES	(29,052,284)	OR	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(38,369,072)	UT	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(6,570,976)	CAGW	23.085%	(1,516,902)
Fuel Stock and Materials & Supplies	154	RES	(1,384,856)	CA	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(4,070,974)	WA	100.000%	(4,070,974)
Fuel Stock and Materials & Supplies	154	RES	(4,986,587)	ID	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	1,954,894	SNPD	6.280%	122,774
Fuel Stock and Materials & Supplies	154	RES	(94,252)	SO	6.854%	(6,460)
Fuel Stock and Materials & Supplies	154	RES	(7,109,974)	CAEE	0.000%	O O
Fuel Stock and Materials & Supplies	154	RES	(953,022)		7.906%	(75,343)
**		-	(210,097,297)			(6,926,885)
Prepayments:		-				
Prepaid Insurance	165	RES	(5,286,999)	SO	6.854%	(362,367)
Prepaid Taxes	165	RES	(4,565,170)	GPS	6.854%	(312,894)
Prepaid Taxes	165	RES	(305,496)		6.854%	(20,938)
Prepayments - Other	165	RES	(10,216,116)		6.854%	(700,206)
Prepayments - Other	165	RES	(1,711,837)	SG	7.906%	(135,333)
Prepayments - Other	165	RES	(138,088)	GPS	6.854%	(9,464)
Prepayments - Other	165	RES	(2,749,236)		0.000%	
Prepayments - Other	165	RES	(214,356)		0.000%	_
Prepayments - Other	165	RES	(1,759,158)	OR	0.000%	_
Prepayments - Other	165	RES	(127,145)		0.000%	_
Prepayments - Other	165	RES	(451,530)		0.000%	_
Prepayments - Other	165	RES	(3,448,227)		0.000%	
Prepayments - Other	165	RES	(4,055)		22.741%	(922)
Prepayments - Other	165	RES	(871,363)		23.085%	(201,153)
Frepayments - Other	105	KES	(31,848,776)	CAGW	23.06370	(1,743,279)
		-	(31,040,770)			(1,743,279)
Miscellaneous Deferred Debits:						
Miscellaneous Deferred Debits	186M	RES	(17,229,599)	SG	7.906%	(1,362,125)
Miscellaneous Deferred Debits	186M	RES	(146,720)		6.854%	(1,302,123)
Miscellaneous Deferred Debits	186M	RES			0.000%	(10,030)
Miscellaneous Deferred Debits Miscellaneous Deferred Debits	186M	RES	(15,144,522)		23.085%	(2.522.147)
Miscellaneous Deferred Debits Miscellaneous Deferred Debits			(15,261,705)			(3,523,147)
Miscellaneous Deferred Debits	186M	RES	(23,095,834)		0.000%	(4.905.220)
		-	(70,878,380)			(4,895,328)

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

Adjustment 8.5								
		TOTAL						
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED		
Miscellaneous Rate Base:								
Miscellaneous Rate Base	182M	RES	-	CA	0.000%	-		
Miscellaneous Rate Base	182M	RES	-	WA	100.000%	-		
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-		
Miscellaneous Rate Base	182M	RES	(4,583,236)	CAGE	0.000%	=		
Miscellaneous Rate Base	182M	RES	83,320	ID	0.000%	=		
Miscellaneous Rate Base	182M	RES	219,737	OR	0.000%	-		
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.570%	(803,019)		
Miscellaneous Rate Base	182M	RES	(2,194,327)	UT	0.000%	-		
Miscellaneous Rate Base	182M	RES	(2,655,794)	WY	0.000%	-		
Miscellaneous Rate Base	182M	RES	(53,082)	WY	0.000%	-		
Miscellaneous Rate Base	182W	RES	(2,442,147)	ID	0.000%	=		
Miscellaneous Rate Base	182W	RES	-	UT	0.000%	=		
Miscellaneous Rate Base	182W	RES	(62,252)	WYP	0.000%	-		
Miscellaneous Rate Base	182W	RES	-	WYU	100.000%	-		
			(11,687,781)			(803,019)		
		-			•			
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-		
- 1								

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

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Powerdale Hydro Removal Adjustment 8.6

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

# **Description of Adjustment**

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-11190. This adjustment removes the December 2013 operating expense and asset balance associated with the decommissioning of Powerdale and imputes the 12 Months ended December 2014 amortization expense and asset balances.

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 95 of 107

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

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

# **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 96 of 107

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

	ACCOUNT	TYPE	TOTAL COMPANY	<u>FACTOR</u>	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Rate Base: ARO/Reg Liab Diff - Trojan - WA Portion Total Adjustment to Rate Base	254105	RES	(83,643) (83,643)	WA	100.000%	(83,643) (83,643)
Adjustment to Tax: Schedule M Adjustment	SCHMDT	RES	(285,034)	WA	100.000%	(285,034)

# **Description of Adjustment**

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 97 of 107

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

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

## **Description of Adjustment**

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

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

AP 4 44 E	ACCOUNT	TYPE	TOTAL COMPANY	<u>FACTOR</u>	FACTOR %	WASHINGTON ALLOCATED
Add Back: Base Period Amort Expense	456	RES	(3,000,000)	WA	100.000%	(3,000,000)
Add: Colstrip Deferral	457	PRO	(1,879,965)	WA	Situs	(1,879,965)
Add: Depreciation Deferral	458	PRO	836,250	WA	Situs	836,250
Add: Hydro Deferral	459	PRO	-	WA	Situs	-
Add: Merwin Deferral	460	PRO	(486,471)	WA	Situs	(486,471)
						(1,530,186)

## **Description of Adjustment**

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

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 99 of 107

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

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

# **Description of Adjustment**

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

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

ACCOUN	T TYPF	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Rate I		COMPANI	Incron	THETOR /0	ALLOCATED
302	RES	191	CAGE	0.000%	-
302	RES	3,073	CAGW	23.085%	709
303 303	RES RES	580 7,895	CA CAEE	0.000%	-
303	RES	(78,805)	CAGE	0.000%	-
303	RES	2,021,807	CAGW	23.085%	466,732
303	RES	871,530	CN	6.917%	60,287
303	RES	8,682	OR	0.000%	-
303	RES	(159)	SG	7.906%	(13)
303 303	RES RES	(1,623,686) (668)	SO UT	6.854% 0.000%	(111,286)
303	RES	3,393	WA	100.000%	3,393
310	RES	1,089	CAGE	0.000%	5,575
310	RES	414,240	CAGW	23.085%	95,627
311	RES	4,259,874	CAGE	0.000%	-
311	RES	518,644	CAGW	23.085%	119,728
311 312	RES RES	(676,310)	JBG CAGE	22.954% 0.000%	(155,239)
312	RES	6,387,652 564,003	CAGE	23.085%	130,199
312	RES	4,746,521	JBG	22.954%	1,089,511
314	RES	(4,891,250)	CAGE	0.000%	-
314	RES	735,142	CAGW	23.085%	169,707
314	RES	8,969,790	JBG	22.954%	2,058,915
315	RES	2,531,450	CAGE	0.000%	-
315 315	RES RES	2,393 281,707	CAGW JBG	23.085% 22.954%	552 64,663
316	RES	(866,039)	CAGE	0.000%	04,003
316	RES	(936,964)	CAGW	23.085%	(216,297)
316	RES	68,558	JBG	22.954%	15,737
330	RES	(5,529)	CAGE	0.000%	-
330	RES	(2,729)	CAGW	23.085%	(630)
331 331	RES RES	343,706 5,340,307	CAGE CAGW	0.000% 23.085%	1,232,804
332	RES	(438,790)	CAGE	0.000%	1,232,804
332	RES	16,141,856	CAGW	23.085%	3,726,329
333	RES	(221,454)	CAGE	0.000%	-
333	RES	678,889	CAGW	23.085%	156,721
334	RES	(106,981)	CAGE	0.000%	257.602
334 335	RES RES	1,115,888 (440)	CAGW CAGE	23.085% 0.000%	257,602
335	RES	922	CAGE	23.085%	213
336	RES	205,730	CAGE	0.000%	-
336	RES	692,790	CAGW	23.085%	159,930
340	RES	(291)	CAGE	0.000%	-
341 341	RES RES	435,147	CAGE CAGW	0.000%	70 102
342	RES	303,673 336,037	CAGW	23.085% 0.000%	70,102
343	RES	23,268,503	CAGE	0.000%	-
343	RES	9,792,826	CAGW	23.085%	2,260,663
344	RES	(15,830,328)	CAGE	0.000%	-
344	RES	(8,672,211)	CAGW	23.085%	(2,001,970)
345 345	RES RES	(14,432) 288,050	CAGE CAGW	0.000% 23.085%	66,496
346	RES	26,563	CAGE	0.000%	-
346	RES	(101,080)	CAGW	23.085%	(23,334)
350	RES	12,925,900	CAGE	0.000%	-
350	RES	222,788	CAGW	23.085%	51,430
352	RES	6,746,905	CAGE	0.000%	250.019
352 352	RES RES	1,555,207 27,301	CAGW JBG	23.085% 22.954%	359,018 6,267
353	RES	29,667,881	CAGE	0.000%	-
353	RES	2,878,742	CAGW	23.085%	664,554
353	RES	165,517	JBG	22.954%	37,993
354	RES	149,392,670	CAGE	0.000%	-
354 355	RES RES	158,715 8,036,409	CAGW CAGE	23.085% 0.000%	36,639
355	RES	5,081,112	CAGE	23.085%	1,172,969
355	RES	(47)	JBG	22.954%	(11)
356	RES	88,926,456	CAGE	0.000%	-
356	RES	2,824,216	CAGW	23.085%	651,967
356 356	RES	5,002	JBG SG	22.954%	1,148
356 357	RES RES	1,826 13,590	SG CAGW	7.906% 23.085%	144 3,137
358	RES	1,775	CAGW	23.085%	410
359	RES	104,620	CAGW	23.085%	24,151
360	RES	3,126	CA	0.000%	-

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

		TOTAL			WASHINGTON
ACCOUNT	TYPE	<b>COMPANY</b>	FACTOR	FACTOR %	ALLOCATED
360	RES	32,318	ID	0.000%	-
360	RES	84,332	OR	0.000%	-
360	RES	744,691	UT	0.000%	
360	RES	112,698	WA	100.000%	112,698
360	RES	(967)	WY	0.000%	-
360	RES	117,018	WY	0.000%	-
361	RES	130,462	CA	0.000%	-
361	RES	(5,766)	ID	0.000%	-
361 361	RES RES	620,645	OR UT	0.000%	-
361	RES	2,737,089 8,770	WA	0.000%	8,770
361	RES	369,843	WY	0.000%	8,770
361	RES	193,002	WY	0.000%	-
362	RES	279,183	CA	0.000%	
362	RES	32,261	ID	0.000%	
362	RES	6,073,963	OR	0.000%	_
362	RES	3,567,663	UT	0.000%	_
362	RES	540,047	WA	100.000%	540,047
362	RES	(273,829)	WY	0.000%	540,047
362	RES	24,611	WY	0.000%	_
364	RES	1,977,583	CA	0.000%	_
364	RES	1,465,394	ID	0.000%	_
364	RES	4,642,919	OR	0.000%	_
364	RES	4,739,669	UT	0.000%	_
364	RES	1,173,389	WA	100.000%	1,173,389
364	RES	2,439,470	WY	0.000%	
364	RES	1,270,288	WY	0.000%	_
365	RES	575,356	CA	0.000%	_
365	RES	238,886	ID	0.000%	-
365	RES	2,105,706	OR	0.000%	-
365	RES	1,925,214	UT	0.000%	-
365	RES	762,668	WA	100.000%	762,668
365	RES	1,470,951	WY	0.000%	
365	RES	296,722	WY	0.000%	_
366	RES	158,064	CA	0.000%	_
366	RES	94,301	ID	0.000%	_
366	RES	582,868	OR	0.000%	_
366	RES	1,996,213	UT	0.000%	_
366	RES	85,927	WA	100.000%	85,927
366	RES	1,343,034	WY	0.000%	-
366	RES	132,294	WY	0.000%	_
367	RES	322,247	CA	0.000%	-
367	RES	284,789	ID	0.000%	=
367	RES	1,624,418	OR	0.000%	-
367	RES	4,909,224	UT	0.000%	-
367	RES	243,795	WA	100.000%	243,795
367	RES	1,525,520	WY	0.000%	-
367	RES	193,052	WY	0.000%	-
368	RES	605,242	CA	0.000%	-
368	RES	1,216,441	ID	0.000%	-
368	RES	3,389,115	OR	0.000%	-
368	RES	8,319,241	UT	0.000%	-
368	RES	1,383,133	WA	100.000%	1,383,133
368	RES	1,896,135	WY	0.000%	-
368	RES	277,806	WY	0.000%	-
369	RES	237,323	CA	0.000%	-
369	RES	823,903	ID	0.000%	-
369	RES	4,112,291	OR	0.000%	-
369	RES	5,789,767	UT	0.000%	
369	RES	1,008,165	WA	100.000%	1,008,165
369	RES	940,762	WY	0.000%	-
369	RES	331,275	WY	0.000%	-
370	RES	25,493	CA	0.000%	-
370	RES	(5,114)	ID	0.000%	-
370	RES	153,231	OR	0.000%	-
370	RES	401,158	UT	0.000%	20.250
370 370	RES	30,259	WA	100.000%	30,259
370	RES	66,942	WY WY	0.000%	-
	RES	(8,282)		0.000% 0.000%	-
371 371	RES	(32)	CA ID		-
371	RES RES	811 5.675	OR	0.000% 0.000%	-
371	RES	5,675	UT	0.000%	-
371	RES	(15,583) (1,268)	WA	100.000%	(1,268)
371	RES	3,380	WY	0.000%	(1,200)
373	RES	2,503	CA	0.000%	-
373	RES	6,490	ID	0.000%	_
		0,1,0	-20	2.00070	

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

ACCOUNT	TV /DE	TOTAL	E A CITTOD	ELCTOD W	WASHINGTON
373	RES	COMPANY 118,793	OR	FACTOR % 0.000%	ALLOCATED
373	RES	(301,026)	UT	0.000%	_
373	RES	30,310	WA	100.000%	30,310
373	RES	164,319	WY	0.000%	-
373	RES	571	WY	0.000%	-
389	RES	1,912,236	SO	6.854%	131,063
389	RES	(333)	WY	0.000%	-
390 390	RES RES	237,337 26,421	CA CAGE	0.000% 0.000%	-
390	RES	162	CAGE	23.085%	37
390	RES	(205,142)	CN	6.917%	-
390	RES	181,498	ID	0.000%	-
390	RES	127,368	OR	0.000%	-
390	RES	1,691,599	SO	6.854%	-
390	RES	466,396	UT	0.000%	-
390	RES	274,447	WA	100.000%	274,447
390	RES	230,538	WY	0.000%	-
390 391	RES RES	158,263	WY CA	0.000% 0.000%	-
391	RES	(18,936) 3,811	CAEE	0.000%	-
391	RES	(309,265)	CAGE	0.000%	_
391	RES	(11,708)	CAGW	23.085%	(2,703)
391	RES	(1,113,638)	CN	6.917%	(77,034)
391	RES	(15,039)	ID	0.000%	-
391	RES	(208)	JBE	22.612%	(47)
391	RES	(105,213)	JBG	22.954%	(24,150)
391	RES	(164,444)	OR	0.000%	-
391	RES	2,166,053	SO	6.854%	148,460
391	RES	(418,541)	UT	0.000%	(102.214)
391	RES	(102,214)	WA	100.000%	(102,214)
391 391	RES RES	(49,027) (11,109)	WY WY	0.000%	-
392	RES	100,538	CA	0.000%	-
392	RES	(772)	CAEE	0.000%	_
392	RES	(107,369)	CAGE	0.000%	-
392	RES	124,373	CAGW	23.085%	28,711
392	RES	2,928	ID	0.000%	_
392	RES	394,752	OR	0.000%	-
392	RES	(29,931)	SO	6.854%	(2,051)
392	RES	690,139	UT	0.000%	-
392	RES	106,476	WA	100.000%	106,476
392 392	RES RES	104,593 31,067	WY WY	0.000% 0.000%	-
393	RES	(485)	CA	0.000%	-
393	RES	17,561	CAGE	0.000%	_
393	RES	56,376	CAGW	23.085%	13,014
393	RES	(107)	ID	0.000%	· -
393	RES	12,944	OR	0.000%	-
393	RES	49,458	UT	0.000%	-
393	RES	1	WA	100.000%	1
393	RES	(533)	WY	0.000%	-
393	RES	(228)	WY	0.000%	-
394	RES	26,739	CACE	0.000%	-
394 394	RES RES	185,731 292,560	CAGE CAGW	0.000% 23.085%	67,537
394	RES	56,065	ID	0.000%	-
394	RES	23,904	JBG	22.954%	5,487
394	RES	127,883	OR	0.000%	· -
394	RES	4,050	SO	6.854%	278
394	RES	430,249	UT	0.000%	-
394	RES	15,825	WA	100.000%	15,825
394	RES	120,129	WY	0.000%	-
394 395	RES RES	(832)	WY CA	0.000%	-
395	RES	319 91,865	CAGE	0.000% 0.000%	-
395	RES	55,015	CAGE	23.085%	12,700
395	RES	17,248	ID	0.000%	
395	RES	(6,486)	JBG	22.954%	(1,489)
395	RES	66,371	OR	0.000%	=
395	RES	25,571	SO	6.854%	1,753
395	RES	9,831	UT	0.000%	-
395	RES	(9,327)	WA	100.000%	(9,327)
395	RES	(9,852)	WY	0.000%	-
395 396	RES RES	(2,681)	WY CA	0.000% 0.000%	-
396 396	RES	286,313 75,369	CA CAGE	0.000%	-
396	RES	(4,902)	CAGE	23.085%	(1,132)
					· ,/

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

		momus			
		TOTAL			WASHINGTON
ACCOUNT				FACTOR %	ALLOCATED
396	RES	258,149	ID	0.000%	-
396	RES	172,429	JBG	22.954%	39,579
396	RES	6,292	OR	0.000%	-
396	RES	85,462	SO	6.854%	5,857
396	RES	1,833,556	UT	0.000%	-
396	RES	(224,750)	WA	100.000%	(224,750)
396	RES	(56,108)	WY	0.000%	-
396	RES	(2,415)	WY	0.000%	-
397	RES	347,744	CA	0.000%	-
397	RES	33,894	CAEE	0.000%	-
397	RES	6,698,660	CAGE	0.000%	-
397	RES	2,458,512	CAGW	23.085%	567,545
397	RES	535,143	CN	6.917%	37,018
397	RES	479,275	ID	0.000%	_
397	RES	318,640	JBG	22.954%	73,140
397	RES	2,576,954	OR	0.000%	_
397	RES	6,737,985	SO	6.854%	461,817
397	RES	1,961,763	UT	0.000%	-
397	RES	(61,633)	WA	100.000%	(61,633)
397	RES	1,772,827	WY	0.000%	(01,033)
397	RES	61,088	WY	0.000%	
398	RES	131,008	CAGE	0.000%	_
398	RES	9,957	CAGE	23.085%	2,299
398	RES	(506)	ID		2,299
				0.000%	2 202
398	RES	14,734	JBG	22.954%	3,382
398	RES	(488)	OR	0.000%	1.002
398	RES	15,950	SO	6.854%	1,093
398	RES	1,367	UT	0.000%	-
398	RES	239	WA	100.000%	239
398	RES	13,675	WY	0.000%	-
398	RES	5,903	WY	0.000%	-
399	RES	2,004,371	CAEE	0.000%	-
DP	RES	5,019,518	CA	0.000%	-
DP	RES	656,824	ID	0.000%	-
DP	RES	2,839,081	OR	0.000%	-
DP	RES	3,186,844	UT	0.000%	-
DP	RES	840,019	WA	100.000%	840,019
DP	RES	(1,311,975)	WY	0.000%	-
GP	RES	411,547	SO	6.854%	28,207
IP	RES	105,010	SO	6.854%	7,197
OP	RES	(25,833)	CAGE	0.000%	-
OP	RES	(3,114)	SG	7.906%	(246)
SP	RES	(79,833)	CAGE	0.000%	-
SP	RES	3,750,115	SG	7.906%	296,474
TP	RES	(92,566,522)	CAGE	0.000%	_
TP	RES	7,164,597	CAGW	23.085%	1,653,939
TP	RES	(122,269)	SG	7.906%	(9,666)
		365,637,537			22,392,711
		,,		:	,-,-,-,-

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

Exhibit No.\_\_\_(JLB-2r) Docket UE-140762, et al. Page 104 of 107

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

**TOTAL** WASHINGTON ACCOUNT TYPE COMPANY FACTOR FACTOR % ALLOCATED **Investor Supplied Working Capital CWC** RES 31,018,483 WA 100% 31,018,483

## **Description of Adjustment:**

**Adjustment to Rate Base:** 

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

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

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Electric Plant In Service						
Steam Production	312	PRO	85,745	JBG	22.954%	19,682
Steam Production	312	PRO	1,932	CAGW	23.085%	446
Hydro Production	332	PRO	575,140	CAGW	23.085%	132,770
Transmission Plant	355	PRO	25,973	JBG	22.954%	5,962
Transmission Plant	355	PRO	151,035	CAGW	23.085%	34,866
Distribution Plant	364	PRO	113,886	WA	100.000%	113,886
General Plant	397	PRO	34,124	SO	6.854%	2,339
General Plant	397	PRO	10,963	CAGW	23.085%	2,531
Depreciation Reserve			998,799			312,482
Steam Production	108SP	PRO	(2,080)	JBG	22.954%	(478)
Hydro Production	108HP	PRO	(13,647)	CAGW	23.085%	(3,150)
Other Production	108OP	PRO	(13,047)	CAGW	23.085%	(3,130)
Transmission Plant	108TP	PRO	(274)	JBG	22.954%	(63)
Transmission Plant	108TP	PRO	(1,526)	CAGW	23.085%	(352)
Distribution Plant	108360	PRO	(1,698)	WA	100.000%	(1,698)
General Plant	108GP	PRO	(2,138)	so	6.854%	(147)
General Plant	108GP	PRO	(126)	CAGW	23.085%	(29)
			(21,490)			(5,917)
Depreciation Expense				•		
Steam Production	403SP	PRO	2,080	JBG	22.954%	478
Steam Production	403SP	PRO	53	CAGW	23.085%	12
Hydro Production	403HP	PRO	13,014	CAGW	23.085%	3,004
Transmission Plant	403TP	PRO	274	JBG	22.954%	63
Transmission Plant	403TP	PRO	1,441	CAGW	23.085%	333
Distribution Plant	403360	PRO	1,698	WA	100.000%	1,698
General Plant	403GP	PRO	2,052	SO	6.854%	141
General Plant	403GP	PRO	126	CAGW	23.085%	29
			20,740	•		5,758
W.D. G.						
Net Power Costs	4.45NPD.G	DD O	<b>506055</b>	G L GW	22.0050/	150.005
Sales for Resale	447NPC	PRO	706,977	CAGW	23.085%	163,205
Purchased Power	555NPC	PRO	1,745,724	CAGW	23.085%	402,998
Purchased Power	555NPC	PRO	115,514	CAEW	22.741%	26,270
Wheeling Expenses	565NPC	PRO	851,588	CAGW	23.085%	196,588
Fuel Expenses Fuel Expenses	501NPC 547NPC	PRO PRO	1,718,621	CAEW CAEW	22.741% 22.741%	390,838
ruei Expelises	34/NFC	rko	4,396,687	CAEW	22.74170	1,006,361
			4,370,007			1,000,501
James River Royalty Offse	t					
Other Electric Revenue	456	PRO	22,766	CAGW	23.085%	5,256
Ancillary Services Revenue	e					
Other Electric Revenue	456	PRO	1,384	CAGW	23.085%	319
Renewable Energy Tax Cr			(20.2.2.0)			
Federal Taxes	40910	PRO	(206,220)	CAGW	23.085%	(47,606)
Federal Taxes	40910	PRO	537,448	SG	7.906%	42,489
			331,227	•		(5,117)
Plant Additions - Tax Impa	note					
1 lant Additions - 1 ax mipa	icis					
Schedule M Addition	SCHMAT	PRO	2,354	JBG	22.9539%	540
Schedule M Addition	SCHMAT	PRO	14,635	CAGW	23.0849%	3,378
Schedule M Deduction	SCHMAT	PRO	1,698	WA	100.0000%	1,698
	SCHMAT	PRO	2,052	SO	6.8539%	141
	SCHMDT	PRO	5,550	JBG	22.9539%	1,274
	SCHMDT	PRO	164,393	CAGW	23.0849%	37,950
	SCHMDT	PRO	5,258	WA	100.0000%	5,258
	SCHMDT	PRO	5,747	SO	6.8539%	394
	41010	PRO	1,213	JBG	22.9539%	278
	41010	PRO	56,835	CAGW	23.0849%	13,120
	41010	PRO	1,351	WA	100.0000%	1,351
Schedule M Deduction	41010	PRO	1,402	SO	6.8539%	96
DIT Expense	282	PRO	(1,641)	JBG	22.9539%	(377)
DIT Expense	282	PRO	(75,934)	CAGW	23.0849%	(17,529)
ADIT	282	PRO	(1,756)	WA	100.0000%	(1,756)
ADIT	282	PRO	(1,832)	SO	6.8539%	(126)

# Description of Adjustment:

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

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

West Control

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

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

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