

	(a) Unadjusted Results 2013 CBR	(b) Restating Adjustments	(c) Total Adjusted Actual Results	(d) Pro Forma Adjustments	(e) Adjusted Results at Present Rates	(f) Price Change	(g) Adjusted Results With Price Change
Operating Revenues:						2.47%	
1 General Business Revenues	\$ 317,700,180	\$ 3,905,479	\$ 321,605,659	\$ -	\$ 321,605,659	\$ 7,955,874	\$ 329,561,533
2 Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Special Sales	\$ 18,487,997	\$ 49,115,714	\$ 67,603,711	\$ (47,045,812)	\$ 20,557,899	\$ -	\$ 20,557,899
4 Other operating revenues	\$ 11,424,456	\$ (5,636,807)	\$ 5,787,649	\$ (317,051)	\$ 5,470,598	\$ -	\$ 5,470,598
5 Total Operating Revenues	\$ 347,612,633	\$ 47,384,386	\$ 394,997,019	\$ (47,362,863)	\$ 347,634,157	\$ 7,955,874	\$ 355,590,031
Operating Expenses:							
7 Steam Production	\$ 59,484,322	\$ 2,343,667	\$ 61,827,989	\$ 5,079,244	\$ 66,907,233	\$ -	\$ 66,907,233
9 Nuclear Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 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
13 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
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	\$ 7,755,928
24 : State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Misc. Revenue & Expense	\$ 17,412	\$ (3,490)	\$ 13,922	\$ (776,049)	\$ (762,127)	\$ -	\$ (762,127)
28 Total Operating Expenses:	\$ 307,222,856	\$ 32,798,510	\$ 340,021,366	\$ (47,527,819)	\$ 292,493,548	\$ 3,026,780	\$ 295,520,328
29 Net Operating Revenue :	\$ 40,389,777	\$ 14,585,876	\$ 54,975,653	\$ 164,956	\$ 55,140,609	\$ 4,929,094	\$ 60,069,703
Rate Base:							
33 Electric Plant in Service	\$ 1,647,982,661	\$ 63,205,959	\$ 1,711,188,620	\$ 40,677,484	\$ 1,751,866,104	\$ -	\$ 1,751,866,104
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Prepayments	\$ 1,743,279	\$ (1,743,279)	\$ 0	\$ -	\$ 0	\$ -	\$ 0
39 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
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)	\$ 1,646	\$ (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 Total Rate Base:	\$ 788,256,374	\$ 24,348,018	\$ 812,604,392	\$ 37,037,341	\$ 849,641,732	\$ -	\$ 849,641,732
57 Return on Rate Base	5.124%		6.765%		6.490%		7.070%
TAX CALCULATION						35.00%	
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	\$ -	\$ 7,168,227
67 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	\$ 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	\$ 13,942,690
72 Energy Tax Credits	\$ (5,519,729)	\$ -	\$ (5,519,729)	\$ (667,033)	\$ (6,186,762)	\$ -	\$ (6,186,762)
73 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**

Adj. No.	PacifiCorp's			Staff			Staff's ROR		Revenue Requirement Difference	
	NOI Impact	Net Rate Base	Revenue Requirement Impact per Filing ¹	NOI Impact	Net Rate Base	Revenue Requirement Impact	Revenue Requirement Impact	Revenue Requirement		
1	Per Books	\$ 40,389,777	\$ 788,256,374	\$ 32,401,496	\$ 40,389,777	\$ 788,256,374	\$ 32,401,496	\$ 24,759,823	\$ (7,641,673)	
2	Adjustments									
3	REVENUE									
4	Temperature Normalization	3.1	(3,700,295)	\$ 5,973,999	(3,700,295)	\$ 5,973,999	\$ 5,972,553		(1,446)	
5	Revenue Normalizing	3.2	(4,827,929)	\$ 7,794,526	(4,827,929)	\$ 7,794,526	\$ 7,792,639		(1,887)	
6	Effective Price Change	3.3	11,066,786	\$ (17,866,945)	11,066,786	\$ (17,866,945)	\$ (17,862,619)		4,326	
7	SO2 Emission Allowances Sales	3.4	481,474	(249,925) \$	(808,271)	481,474	(249,925) \$	(808,271)	(805,655)	2,616
8	REC Revenues	3.5	(1,464,670)	\$ 2,364,660	(1,464,670)	\$ 2,364,660	\$ 2,364,087		(573)	
9	Wheeling Revenue	3.6	225,696	\$ (364,378)	225,696	\$ (364,378)	\$ (364,290)		88	
10	Ancillary Revenue	3.7	26,862	\$ (43,367)	26,862	\$ (43,367)	\$ (43,357)		10	
11	Schedule 300 Fee Change	3.8	55,086	\$ (88,934)	-	\$ -	\$ -		88,934	
12	Wind Wake Loss Revenue	3.9	16,828	\$ (27,168)	16,828	\$ (27,168)	\$ (27,161)		7	
13	O & M									
14	Miscellaneous General Expense	4.1	14,374	\$ (23,206)	14,374	\$ (23,206)	\$ (23,201)		5	
16	Wage & Employee Benefits - Restating	4.2	30,933	\$ (49,940)	30,933	\$ (49,940)	\$ (49,928)		12	
17	Wage & Employee Benefits - Pro Forma	4.3	(801,979)	\$ 1,294,767	(801,979)	\$ 1,294,767	\$ 1,294,453		(314)	
18	Irrigation Load Control Program	4.4	3,472	\$ (5,605)	3,472	\$ (5,605)	\$ (5,604)		1	
19	Remove Non-Recurring Entries	4.5	(101,034)	\$ 163,115	(101,034)	\$ 163,115	\$ 163,076		(39)	
20	DSM Revenue & Expense Removal	4.6	6,923,690	\$ (11,178,059)	6,923,690	\$ (11,178,059)	\$ (11,175,352)		2,707	
21	Insurance Expense	4.7	1,590,633	\$ (2,568,022)	1,744,866	\$ (2,817,027)	\$ (2,816,345)		(248,323)	
22	Advertising Expense	4.8	261	\$ (421)	261	\$ (421)	\$ (421)		-	
23	Memberships & Subscriptions	4.9	(973)	\$ 1,570	(973)	\$ 1,570	\$ 1,570		-	
24	Uncollectible Expense	4.10	(274,576)	\$ 443,294	(274,576)	\$ 443,294	\$ 443,186		(108)	
25	Legal Expenses	4.11	(139,979)	\$ 225,992	(139,979)	\$ 225,992	\$ 225,937		(55)	
26	Collection Agency Fees	4.12	27,339	\$ (44,138)	-	\$ -	\$ -		44,138	
27	IHS Escalation	4.13	(936,191)	\$ 1,511,448	-	\$ -	\$ -		(1,511,448)	
28	POWER COSTS									
30	Net Power Costs Restating	5.1	7,484,568	\$ (12,083,577)	7,484,568	\$ (12,083,577)	\$ (12,080,652)		2,925	
31	Net Power Costs Pro Forma	5.1.1	(5,539,982)	\$ 8,944,111	590,409	\$ (953,194)	\$ (952,964)		(9,897,075)	
32	James River Royalty Offset	5.2	441,934	\$ (713,488)	441,934	\$ (713,488)	\$ (713,315)		173	
33	Colstrip =3 Removal	5.3	314,398	(8,567,345) \$	(1,568,475)	314,398	(8,567,345) \$	(1,485,126)	83,349	
34	DEPRECIATION/AMORTIZATION									
35	Hydro Decommissioning	6.1	(3,781)	(212,765) \$	(20,242)	(3,781)	(212,765) \$	(20,242)	(18,177)	2,065
37	Depreciation/Amortization Reserve to EOP	6.2	-	(6,526,993) \$	(808,234)	-	(6,526,993) \$	(808,234)	(744,828)	63,406
38	Proposed Depreciation Rates - Expense	6.3	(1,249,180)	(1,249,180) \$	1,862,073	(1,249,180)	(1,249,180) \$	1,862,073	1,873,720	11,647
39	Vehicle Depreciation Study	6.4	74,724	(143,764) \$	(138,441)	74,724	(143,764) \$	(138,441)	(137,015)	1,426
40	TAX ADJUSTMENTS									
42	Interest True Up	7.1	(87,526)	\$ 141,308	292,745	\$ (472,627)	(472,512)		(613,820)	
43	Property Tax Expense	7.2	(335,269)	\$ 541,280	(70,366)	\$ 113,604	\$ 113,576		(427,704)	
44	Renewable Energy Tax Credit	7.3	661,917	\$ (1,068,642)	661,917	\$ (1,068,642)	\$ (1,068,383)		259	
45	Power Tax ADIT Balance	7.4	-	(1,637,024) \$	(202,712)	-	(1,637,024) \$	(202,712)	(186,809)	15,903
46	WA Low Income Tax Credit	7.5	(25,873)	\$ 41,771	(25,873)	\$ 41,771	\$ 41,761		(10)	
47	WA Flow-Through	7.6	407,649	(9,662,969) \$	(1,854,696)	407,649	(9,662,969) \$	(1,854,696)	(1,760,666)	94,330
48	Remove Deferred State Tax Expense	7.7	493,727	246,864 \$	(766,536)	493,727	246,864 \$	(766,536)	(768,741)	(2,205)
49	WA Public Utility Tax Adj.	7.8	524,708	\$ (847,124)	524,708	\$ (847,124)	\$ (846,919)		205	
50	RATE BASE									
52	Jim Bridger Mine Rate Base Adjustment	8.1	(138,615)	26,734,872 \$	3,534,355	(138,615)	26,734,872 \$	3,534,355	3,274,587	(259,768)
53	Environmental Remediation	8.2	(171,517)	(250,034) \$	245,947	(171,517)	(250,034) \$	245,947	248,308	2,361
54	Customer Advances for Construction	8.3	-	(481,414) \$	(59,613)	-	(481,414) \$	(59,613)	(54,937)	4,676
55	Major Plant Additions	8.4	(633,489)	37,099,266 \$	5,616,730	(599,629)	37,115,553 \$	5,564,081	5,203,290	(413,440)
56	Miscellaneous Rate Base Adj.	8.5	-	(23,721,364) \$	(2,937,405)	-	(23,721,364) \$	(2,937,405)	(2,706,965)	230,440
57	Powderdale Hydro Removal	8.6	(58,361)	97,700 \$	106,320	(58,361)	97,700 \$	106,320	105,348	(972)
58	Removal of Colstrip =4 AFUDC	8.7	17,991	(360,049) \$	(73,630)	17,991	(360,049) \$	(73,630)	(70,125)	3,505
59	Trojan Unrecovered Plant Adjustment	8.8	(99,762)	(83,643) \$	150,705	(99,762)	(83,643) \$	150,705	151,478	773
60	Customer Service Deposits	8.9	(2,710)	(3,361,134) \$	(411,832)	(2,710)	(3,361,134) \$	(411,832)	(379,181)	32,651
61	Regulatory Asset Amortization	8.10	(1,950,000)	\$ 3,148,208	(2,944,621)	-	4,753,989	4,752,838	1,604,630	92
62	Misc. Asset Sales and Removals	8.11	236,963	\$ (382,568)	236,963	-	(382,568)	-	(382,476)	630
63	Adjust AMA Plant Balance to EOP	8.12	-	22,392,711 \$	2,772,878	-	22,392,711 \$	2,772,878	2,555,346	(217,532)
64	Investor Supplies working Capital	8.13	-	31,018,483 \$	3,841,004	-	31,018,483 \$	3,841,004	3,539,677	(301,327)
65										
66	Production Factor	9.1	(650,290)	286,777 \$	1,085,383	(650,290)	286,777 \$	1,085,383	1,082,343	(3,040)
67	Total Adjustments		48,317,806	849,625,445	27,201,271	55,140,609	849,641,732	16,188,106	7,955,872	(19,245,399)
68	Adjusted Results at Company's ROR and Conversion									
69	At Staff's ROR and Conversion		\$ 27,201,269	\$ 16,188,104		\$ 18,966,529	\$ 7,955,874			
70	Percentage Increase in Revenues		5.90%	2.47%						
71	Conversion Factor		0.61940	0.61955						
72	Capital Structure									
73			PacifiCorp			Staff				
74			Structure	Weighted Cost	Structure	Weighted Cost	Structure	Weighted Cost		
75	Long-term Debt		48.25%	5.18%	2.499%	50.62%	5.19%	2.63%	2.627%	
76	Short term Debt		0.00%	0.00%	0.000%	0.00%	0.00%	0.00%	0.000%	
77	Preferred Stock		0.02%	6.75%	0.001%	0.28%	6.75%	0.02%	0.019%	
78	Common Stock		51.73%	10.00%	5.173%	49.10%	9.00%	4.42%	4.419%	
79	Weighted Average Cost of Capital		100.00%	7.670%	100.00%	7.070%	100.00%	7.070%	7.070%	

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

	PacifiCorp (as Filed)	PacifiCorp (Rebuttal)	Staff (Updated for certain adjustments from rebuttal)
1 Net Rate Base - Washington Jurisdiction	\$ 849,625,445	\$ 841,772,649	\$ 849,641,732
2			
3 Proposed Rate of Return	7.6700%	7.6700%	7.0700%
4			
5 Net Operating Income Requirement	\$ 65,166,272	\$ 64,563,962	\$ 60,069,670
6			
7 Proforma Net Operating Income	\$ 48,317,806	\$ 44,780,972	\$ 55,140,609
8			
9 Net Operating Income Deficiency	\$ 16,848,466	\$ 19,782,990	\$ 4,929,061
10			
11 NOI > Revenue Conversion Factor	61.940%	61.940%	61.9550%
12			
13 Revenue Requirement Deficiency (line 9/line 11)	\$ 27,201,269	\$ 31,938,957	\$ 7,955,874

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

		(a) Company	(a) Staff	
1	Operating Revenue	100.0000%	100.0000%	
2	Operating Revenue Deductions:			
3	Uncollectible Accounts	0.634%	0.611%	
4	State Utility Tax ((3.8734%- (Line 3 * 3.8734%))	3.873%	3.873%	
5	WUTC Fee	0.200%	0.200%	
6	Sub-Total	<u>95.293%</u>	<u>95.316%</u>	
7				
8	State Income Tax	0.000%	0.000%	
9				
10	Sub-Total	<u>95.2930%</u>	<u>95.3160%</u>	
11				
12	Federal Income Tax @ 35%	33.3526%	33.3606%	
13				
14	Net Operating Income Conversion Factor	<u>61.9400%</u>	<u>61.9550%</u>	
15				
16	Company uses inverse known as "Net to Gross Bump-up".	161.44660%	161.40750%	
17				
18	Revenue Sensitive Tax Rates:			
19	customer accounting	0.6340%	0.6110%	
20	other taxes	4.0730%	4.0730%	
21				
22	Nominal Tax Rate		0.35	
23	Uncollectible Accounts:			
24	Uncollectible Accounts (FERC Account 904)	\$ 2,038,688	\$ 1,963,863	Line 42
25	General Business Revenues	\$ 321,605,659	\$ 321,605,659	Page 1 - (e)9
26	Uncollectible Accounts %	0.6340%	0.6110%	Line 24/Line 25
27				
28				
29				

Customer Accounts Expense Breakdown (JAM Output)			
31	901 Supervision	S	\$ -
32		CN	\$ 168,767
33			<u>\$ 168,767</u>
34			
35	902 Meter Reading Expense	S	\$ 792,591
36		CN	\$ 148,291
37			<u>\$ 940,882</u>
38			
39	903 Customer Receipts & Collections	S	\$ 667,817
40		CN	\$ 3,142,045
41			<u>\$ 3,809,862</u>
42			
43	904 Uncollectible Accounts	S	\$ 1,963,863
44		SG	\$ -
45		CN	\$ 1,191
46			<u>\$ 1,965,054</u>
47			
48	905 Misc. Customer Accounts Expense	S	\$ -
49		CN	\$ 5,067
50			<u>\$ 5,067</u>
51			
52	Total Customer Account Expense		<u>\$ 6,889,631</u>
53			

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

COMPANY PROPOSED

1	<u>Type of Capital</u>	<u>Cap.Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>	<u>Debt Rate</u>
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

STAFF PROPOSED

11	<u>Type of Capital</u>	<u>Cap.Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>	<u>Debt Rate</u>
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 ---->	3.1	3.2	3.3	3.4	3.5
		Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
Operating Revenues:						
1 General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-
2 Interdepartmental	-	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-	(2,253,339)
5 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)	-	-	-	-	-
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	-	-	-	-	-
20 Amortization	82,362	-	-	-	-	-
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.	-	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	(776,049)	-
27 Total Operating Expenses:	(14,729,308)	(1,992,466)	(2,599,655)	5,959,039	(481,474)	(788,669)
28						
29 Net Operating Income:	14,750,832	(3,700,295)	(4,827,929)	11,066,786	481,474	(1,464,670)
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	-	-	-	-	-
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	-	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	(402,746)	-
53						
54 Total Deductions:	(49,822,166)	-	-	-	(249,925)	-
55						
56 Total Rate Base:	61,385,358	-	-	-	(249,925)	-
TAX CALCULATION						
60	State Income Tax Rate					
61	Per Company Federal Income Tax Rate					
62	cross check 19,821,584					
63 Operating Revenue	19,821,584	(5,692,761)	(7,427,584)	17,025,825	776,049	(2,253,339)
64 Other Deductions	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-
66 Interest	836,414	-	-	-	-	-
67 Schedule "M" additions	1,806,314	-	-	-	58	-
68 Schedule "M" deductions	7,168,227	-	-	-	778,052	-
69						
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)	(7,427,584)	17,025,825	(1,945)	(2,253,339)
73 Federal Income Tax Before Credits	4,768,140	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)
74 Federal Tax Credit	(667,033)	-	-	-	-	-
75 Federal Income Tax	4,101,107	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
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
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	-	-	-	-
17	Administrative & General	(1,047,202)	-	-	-
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.	-	-	-	-
26	Misc. Revenue & Expense	(779,539)	-	-	-
27	Total Operating Expenses:	(14,729,308)	9,398	14,464	9,061
28	Net Operating Income:	14,750,832	225,696	26,862	16,828
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	-	-	-
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					
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	4,768,140	121,528	14,464	9,061
74	Federal Tax Credit	(667,033)	-	-	-
75	Federal Income Tax	4,101,107	121,528	14,464	9,061

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

	TOTAL ---->	4.1	4.2	4.3	4.4
		Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
Operating Expenses:					
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	-
13 Distribution	(112,754)	(125)	(9,992)	259,056	-
14 Customer Accounting	542,504	(1,703)	(5,409)	140,246	-
15 Customer Service & Info	(10,661,993)	(2,911)	(830)	21,520	(330)
16 Sales	-	-	-	-	-
17 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)
19 Depreciation	1,909,986	-	-	-	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(700,259)	-	-	-	-
22 Income Taxes: Federal	4,101,107	7,740	16,656	(431,834)	1,869
23 : State	-	-	-	-	-
24 Deferred Income Taxes	969,645	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	(7,660)	-	-	-
27 Total Operating Expenses:	(14,729,308)	(14,374)	(30,933)	801,979	(3,472)
28 Net Operating Income:	14,750,832	14,374	30,933	(801,979)	3,472
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	-	-	-	-
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)	-	-	-	-
54 Total Deductions:	(49,822,166)	-	-	-	-
56 Total Rate Base:	61,385,358	-	-	-	-
TAX CALCULATION					
60 Per Company	State Income Tax Rate				
61 cross check	Federal Income Tax Rate				
62 Operating Revenue	19,821,584				
63 Other Deductions	19,821,584	22,114	47,589	(1,233,813)	5,341
64 Interest (AFUDC)	-	-	-	-	-
65 Interest	836,414	-	-	-	-
66 Schedule "M" additions	1,806,314	-	-	-	-
67 Schedule "M" deductions	7,168,227	-	-	-	-
70 Income Before Tax	13,623,256	22,114	47,589	(1,233,813)	5,341
71 State Income Tax	-	-	-	-	-
72 Taxable Income	13,623,256	22,114	47,589	(1,233,813)	5,341
73 Federal Income Tax Before Credits	4,768,140	7,740	16,656	(431,834)	1,869
74 Federal Tax Credit	(667,033)	-	-	-	-
75 Federal Income Tax	4,101,107	7,740	16,656	(431,834)	1,869

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
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:							
1	General Business Revenues	3,905,479	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-
3	Special Sales	2,069,902	-	-	-	-	-
4	Other operating revenues	(5,953,858)	(158,115)	-	-	-	-
5	Total Operating Revenues	21,524	(158,115)	-	-	-	-
Operating Expenses:							
8	Steam Production	7,422,911	(2,678)	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-
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	-	-	-	-	-
15	Customer Service & Info	(10,661,993)	-	(10,677,589)	-	(305)	-
16	Sales	-	-	-	-	-	-
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
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	-	-	-	-	-	-
24	Deferred Income Taxes	969,645	-	-	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-
26	Misc. Revenue & Expense	(779,539)	-	-	-	-	-
27	Total Operating Expenses:	(14,729,308)	(57,081)	(6,923,690)	(1,744,866)	(261)	973
28							
29	Net Operating Income:	14,750,832	(101,034)	6,923,690	1,744,866	261	(973)
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	-	-	-	-	-
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							
56	Total Rate Base:	61,385,358	-	-	-	-	-
59							
TAX CALCULATION							
60	State Income Tax Rate						
61	Per Company Federal Income Tax Rate						
62	cross check	19,821,584					
63	Operating Revenue	19,821,584	(155,437)	10,677,589	2,008,360	402	(1,497)
64	Other Deductions	-	-	-	-	-	-
65	Interest (AFUDC)	-	-	-	-	-	-
66	Interest	836,414	-	-	-	-	-
67	Schedule "M" additions	1,806,314	-	47,838	-	-	-
68	Schedule "M" deductions	7,168,227	-	-	1,255,521	-	-
69							
70	Income Before Tax	13,623,256	(155,437)	10,725,427	752,839	402	(1,497)
71	State Income Tax	-	-	-	-	-	-
72	Taxable Income	13,623,256	(155,437)	10,725,427	752,839	402	(1,497)
73	Federal Income Tax Before Credits	4,768,140	(54,403)	3,753,899	263,494	141	(524)
74	Federal Tax Credit	(667,033)	-	-	-	-	-
75	Federal Income Tax	4,101,107	(54,403)	3,753,899	263,494	141	(524)

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

		4.10	4.11	4.12	4.13
TOTAL ---->					
		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insight Escalation
Operating Revenues:					
1	General Business Revenues	3,905,479	-	-	-
2	Interdepartmental	-	-	-	-
3	Special Sales	2,069,902	-	-	-
4	Other operating revenues	(5,953,858)	-	-	-
5	Total Operating Revenues	21,524	-	-	-
Operating Expenses:					
8	Steam Production	7,422,911	-	8,569	-
9	Nuclear Production	-	-	-	-
10	Hydro Production	76,279	-	(343)	-
11	Other Power Supply	(20,587,736)	-	(61,551)	-
12	Transmission	4,055,380	-	(5,247)	-
13	Distribution	(112,754)	-	(29,261)	-
14	Customer Accounting	542,504	422,425	(2,949)	-
15	Customer Service & Info	(10,661,993)	-	-	-
16	Sales	-	-	-	-
17	Administrative & General	(1,047,202)	-	306,135	-
18	Total O&M Expense	(20,312,610)	422,425	215,352	-
19	Depreciation	1,909,986	-	-	-
20	Amortization	82,362	-	-	-
21	Taxes Other than Income	(700,259)	-	-	-
22	Income Taxes: Federal	4,101,107	(147,849)	(75,373)	-
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)	274,576	139,979	-
28					
29	Net Operating Income:	14,750,832	(274,576)	(139,979)	-
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	-	-	-
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					
56	Total Rate Base:	61,385,358	-	-	-
59					
60	TAX CALCULATION				
61	Per Company				
62	cross check	19,821,584	-	-	-
63	Operating Revenue	19,821,584	(422,425)	(215,352)	-
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	(422,425)	(215,352)	-
71	State Income Tax	-	-	-	-
72	Taxable Income	13,623,256	(422,425)	(215,352)	-
73	Federal Income Tax Before Credits	4,768,140	(147,849)	(75,373)	-
74	Federal Tax Credit	(667,033)	-	-	-
75	Federal Income Tax	4,101,107	(147,849)	(75,373)	-

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
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:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	49,115,714	(47,209,017)	-	-
4 Other operating revenues	(5,953,858)	-	-	679,898	-
5 Total Operating Revenues	21,524	49,115,714	(47,209,017)	679,898	-
Operating Expenses:					
8 Steam Production	7,422,911	2,396,809	4,462,529	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	34,894,113	(56,069,655)	-	-
12 Transmission	4,055,380	310,073	3,489,790	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	-
18 Total O&M Expense	(20,312,610)	37,600,995	(48,117,337)	-	-
19 Depreciation	1,909,986	-	-	-	(428,046)
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(700,259)	-	-	-	(41,073)
22 Income Taxes: Federal	4,101,107	4,030,152	317,912	237,964	41,616
23 : State	-	-	-	-	-
24 Deferred Income Taxes	969,645	-	-	-	113,105
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,729,308)	41,631,147	(47,799,425)	237,964	(314,398)
28 Net Operating Income:	14,750,832	7,484,568	590,409	441,934	314,398
Rate Base:					
32 Electric Plant in Service	103,883,443	-	-	-	(28,327,256)
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	-	-	-	(28,327,256)
Deductions:					
46 Accum. Prov. for Depreciation	(30,041,120)	-	-	-	18,631,294
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(15,414,928)	-	-	-	1,126,971
49 Unamortized ITC	1,646	-	-	-	1,646
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53 Total Deductions:	(49,822,166)	-	-	-	19,759,911
54 Total Rate Base:	61,385,358	-	-	-	(8,567,345)
TAX CALCULATION					
60	State Income Tax Rate				
61	Per Company				
62	cross check				
62	Federal Income Tax Rate	19,821,584			
63	Operating Revenue	19,821,584	11,514,720	908,321	679,898
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	-	-	-	-
66	Interest	836,414	-	-	-
67	Schedule "M" additions	1,806,314	-	-	(52,188)
68	Schedule "M" deductions	7,168,227	-	-	298,029
69					
70	Income Before Tax	13,623,256	11,514,720	908,321	679,898
71	State Income Tax	-	-	-	-
72	Taxable Income	13,623,256	11,514,720	908,321	679,898
73	Federal Income Tax Before Credits	4,768,140	4,030,152	317,912	237,964
74	Federal Tax Credit	(667,033)	-	-	-
75	Federal Income Tax	4,101,107	4,030,152	317,912	237,964

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
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 Depreciation Study
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
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	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	(20,966)
18 Total O&M Expense	(20,312,610)	-	-	-	(132,158)
19 Depreciation	1,909,986	-	-	2,013,216	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(700,259)	-	-	-	-
22 Income Taxes: Federal	4,101,107	(44,842)	-	-	(86,330)
23 : State	-	-	-	-	-
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					
29 Net Operating Income:	14,750,832	(3,781)	-	(1,249,180)	74,724
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	-	-	-	-
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					
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)
TAX CALCULATION					
60	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)	-	-	-
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 Requirement
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:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	-
18 Total O&M Expense	(20,312,610)	-	-	-	-
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	-	-	-	-	-
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 Net Operating Income:	14,750,832	292,745	(70,366)	661,917	-
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	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(30,041,120)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(15,414,928)	-	-	-	(1,637,024)
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53 Total Deductions:	(49,822,166)	-	-	-	(1,637,024)
54 Total Rate Base:	61,385,358	-	-	-	(1,637,024)
TAX CALCULATION					
60 Per Company	State Income Tax Rate				
61 cross check	Federal Income Tax Rate				
62 Operating Revenue	19,821,584				
63 Other Deductions	-		(108,255)		
64 Interest (AFUDC)	-		-		
65 Interest	836,414	836,414			
66 Schedule "M" additions	1,806,314				
67 Schedule "M" deductions	7,168,227				
69 Income Before Tax	13,623,256	(836,414)	(108,255)		
70 State Income Tax	-				
71 Taxable Income	13,623,256	(836,414)	(108,255)		
72 Federal Income Tax Before Credits	4,768,140	(292,745)	(37,889)		
73 Federal Tax Credit	(667,033)			(661,917)	
74 Federal Income Tax	4,101,107	(292,745)	(37,889)	(661,917)	

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

		7.5	7.6	7.7	7.8
	TOTAL ----->				
		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	-	-	-	-
3	Special Sales	2,069,902	-	-	-
4	Other operating revenues	(5,953,858)	-	-	-
5	Total Operating Revenues	21,524	-	-	-
Operating Expenses:					
8	Steam Production	7,422,911	-	-	-
9	Nuclear Production	-	-	-	-
10	Hydro Production	76,279	-	-	-
11	Other Power Supply	(20,587,736)	-	-	-
12	Transmission	4,055,380	-	-	-
13	Distribution	(112,754)	-	-	-
14	Customer Accounting	542,504	-	-	-
15	Customer Service & Info	(10,661,993)	-	-	-
16	Sales	-	-	-	-
17	Administrative & General	(1,047,202)	-	-	-
18	Total O&M Expense	(20,312,610)	-	-	-
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.	-	-	-	-
26	Misc. Revenue & Expense	(779,539)	-	-	-
27	Total Operating Expenses:	(14,729,308)	25,873	(407,649)	(493,727)
28					
29	Net Operating Income:	14,750,832	(25,873)	407,649	493,727
30					
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	-	-	-
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:	61,385,358	-	(9,662,969)	246,864
59					
60 TAX CALCULATION					
61	Per Company				
62	cross check	19,821,584			
63	Operating Revenue	19,821,584	(39,804)	-	807,244
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	(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)	-	-	-
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 Requirement
Summary of Adjustments (Restating & Pro Forma)**

	TOTAL ---->	8.1	8.2	8.3	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
Operating Revenues:						
1 General Business Revenues	3,905,479	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-	-
Operating Expenses:						
8 Steam Production	7,422,911	-	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-	-
12 Transmission	4,055,380	-	-	-	-	-
13 Distribution	(112,754)	-	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-	-
16 Sales	-	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	168,766	-	-	-
18 Total O&M Expense	(20,312,610)	-	168,766	-	-	-
19 Depreciation	1,909,986	-	-	-	694,623	-
20 Amortization	82,362	-	-	-	-	-
21 Taxes Other than Income	(700,259)	-	-	-	-	-
22 Income Taxes: Federal	4,101,107	138,615	(49,695)	-	(1,999,943)	-
23 : State	-	-	-	-	-	-
24 Deferred Income Taxes	969,645	-	52,446	-	1,904,949	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-	-
27 Total Operating Expenses:	(14,729,308)	138,615	171,517	-	599,629	-
28						
29 Net Operating Income:	14,750,832	(138,615)	(171,517)	-	(599,629)	-
Rate Base:						
32 Electric Plant in Service	103,883,443	69,500,553	-	-	40,365,002	-
33 Plant Held for Future Use	-	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	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	(6,914,149)	-	-	-	-	(6,914,149)
39 Material & Supplies	(6,926,885)	-	-	-	-	(6,926,885)
40 Working Capital	28,579,779	-	-	-	-	(2,438,704)
41 Weatherization Loans	-	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-	-
43 Total Electric Plant:	111,207,524	69,599,529	130,637	-	40,365,002	(23,721,364)
Deductions:						
46 Accum. Prov. for Depreciation	(30,041,120)	(39,255,599)	-	-	(713,307)	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-	-
48 Accum. Deferred Income Tax	(15,414,928)	(3,609,058)	(380,671)	-	(2,536,143)	-
49 Unamortized ITC	1,646	-	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	(481,414)	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-	-
53						
54 Total Deductions:	(49,822,166)	(42,864,657)	(380,671)	(481,414)	(3,249,449)	-
55						
56 Total Rate Base:	61,385,358	26,734,872	(250,034)	(481,414)	37,115,553	(23,721,364)
60 TAX CALCULATION						
61 Per Company						
62 cross check						
63 Operating Revenue	19,821,584	-	(168,766)	-	(694,623)	-
64 Other Deductions	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-
66 Interest	836,414	-	-	-	-	-
67 Schedule "M" additions	1,806,314	(28,035)	(294,575)	-	694,623	-
68 Schedule "M" deductions	7,168,227	(424,077)	(321,354)	-	5,714,123	-
69						
70 Income Before Tax	13,623,256	396,042	(141,987)	-	(5,714,123)	-
71 State Income Tax	-	-	-	-	-	-
72 Taxable Income	13,623,256	396,042	(141,987)	-	(5,714,123)	-
73 Federal Income Tax Before Credits	4,768,140	138,615	(49,695)	-	(1,999,943)	-
74 Federal Tax Credit	(667,033)	-	-	-	-	-
75 Federal Income Tax	4,101,107	138,615	(49,695)	-	(1,999,943)	-

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

		8.6	8.7	8.8	8.9
	TOTAL ----->				
		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	-	-	-
4	Other operating revenues	(5,953,858)	-	-	-
5	Total Operating Revenues	21,524	-	-	-
Operating Expenses:					
8	Steam Production	7,422,911	-	-	-
9	Nuclear Production	-	-	-	-
10	Hydro Production	76,279	-	-	-
11	Other Power Supply	(20,587,736)	-	-	-
12	Transmission	4,055,380	-	-	-
13	Distribution	(112,754)	-	-	-
14	Customer Accounting	542,504	-	-	-
15	Customer Service & Info	(10,661,993)	-	-	-
16	Sales	-	-	-	-
17	Administrative & General	(1,047,202)	-	-	-
18	Total O&M Expense	(20,312,610)	-	-	-
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
23	: State	-	-	-	(1,459)
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
28					2,710
29	Net Operating Income:	14,750,832	(58,361)	17,991	(99,762)
30					(2,710)
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)	-
Deductions:					
46	Accum. Prov. for Depreciation	(30,041,120)	-	-	-
47	Accum. Prov. for Amortization	(38,827)	-	-	-
48	Accum. Deferred Income Tax	(15,414,928)	300,352	-	-
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	(486,388)	-	-	(83,643)
53					-
54	Total Deductions:	(49,822,166)	300,352	-	(83,643)
55					(3,361,134)
56	Total Rate Base:	61,385,358	97,700	(360,049)	(83,643)
59					(3,361,134)
TAX CALCULATION					
60	State Income Tax Rate				
61	Per Company Federal Income Tax Rate				
62	cross check	19,821,584			
63	Operating Revenue	19,821,584	(82,362)	17,991	(4,169)
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	-	-	-	-
66	Interest	836,414	-	-	-
67	Schedule "M" additions	1,806,314	(201,567)	-	-
68	Schedule "M" deductions	7,168,227	(38,022)	17,991	(285,034)
69					
70	Income Before Tax	13,623,256	(245,907)	-	285,034
71	State Income Tax	-	-	-	-
72	Taxable Income	13,623,256	(245,907)	-	285,034
73	Federal Income Tax Before Credits	4,768,140	(86,068)	-	99,762
74	Federal Tax Credit	(667,033)	-	-	-
75	Federal Income Tax	4,101,107	(86,068)	-	99,762

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

	TOTAL ---->	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:					
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)	-	-	-
Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	(6,984)	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer 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)	-	(6,984)	-	-
19 Depreciation	1,909,986	-	(357,574)	-	-
20 Amortization	82,362	-	-	-	-
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					
29 Net Operating Income:	14,750,832	(2,944,621)	236,963	-	-
Rate Base:					
32 Electric Plant in Service	103,883,443	-	-	22,392,711	-
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	-	-	-	31,018,483
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	111,207,524	-	-	22,392,711	31,018,483
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					
56 Total Rate Base:	61,385,358	-	-	22,392,711	31,018,483
TAX CALCULATION					
60	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62	cross check	19,821,584			
63 Operating Revenue		19,821,584	(4,530,186)	364,558	-
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	(4,530,186)	364,558	-
71 State Income Tax		-	-	-	-
72 Taxable Income		13,623,256	(4,530,186)	364,558	-
73 Federal Income Tax Before Credits		4,768,140	(1,585,565)	127,595	-
74 Federal Tax Credit		(667,033)	-	-	-
75 Federal Income Tax		4,101,107	(1,585,565)	127,595	-

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

TOTAL ---->

9.1

		Production Factor
Operating Revenues:		
1 General Business Revenues	3,905,479	-
2 Interdepartmental	-	-
3 Special Sales	2,069,902	163,205
4 Other operating revenues	(5,953,858)	5,575
5 Total Operating Revenues	21,524	168,780
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	(10,661,993)	-
16 Sales	-	-
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	82,362	-
21 Taxes Other than Income	(700,259)	-
22 Income Taxes: Federal	4,101,107	(371,099)
23 : State	-	-
24 Deferred Income Taxes	969,645	14,846
25 Investment Tax Credit Adj.	-	-
26 Misc. Revenue & Expense	(779,539)	-
27 Total Operating Expenses:	(14,729,308)	819,070
28		
29 Net Operating Income:	14,750,832	(650,290)
Rate Base:		
32 Electric Plant in Service	103,883,443	312,482
33 Plant Held for Future Use	-	-
34 Misc. Deferred Debits	(5,671,386)	-
35 Electric Plant Acq Adj	-	-
36 Nuclear Fuel	-	-
37 Prepayments	(1,743,279)	-
38 Fuel Stock	(6,914,149)	-
39 Material & Supplies	(6,926,885)	-
40 Working Capital	28,579,779	-
41 Weatherization Loans	-	-
42 Misc. Rate Base	-	-
43 Total Electric Plant:	111,207,524	312,482
Deductions:		
46 Accum. Prov. for Depreciation	(30,041,120)	(5,917)
47 Accum. Prov. for Amortization	(38,827)	-
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	(486,388)	-
53		
54 Total Deductions:	(49,822,166)	(25,705)
55		
56 Total Rate Base:	61,385,358	286,777
TAX CALCULATION		
60	State Income Tax Rate	
61 Per Company	Federal Income Tax Rate	
62	cross check	
62	19,821,584	
63 Operating Revenue	19,821,584	(1,006,543)
64 Other Deductions	-	-
65 Interest (AFUDC)	-	-
66 Interest	836,414	-
67 Schedule "M" additions	1,806,314	5,758
68 Schedule "M" deductions	7,168,227	44,876
69		
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)
74 Federal Tax Credit	(667,033)	(5,117)
75 Federal Income Tax	4,101,107	(371,099)

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

		RESTATING ----->	3.1	3.2	3.3	3.4	3.5
			Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
Operating Revenues:							
1	General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-
2	Interdepartmental	-	-	-	-	-	-
3	Special Sales	49,115,714	-	-	-	-	-
4	Other operating revenues	(5,636,807)	-	-	-	-	(2,253,339)
5	Total Operating Revenues	47,384,386	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
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)	-	-	-	-	-
18	Total O&M Expense	25,379,614	-	-	-	-	-
19	Depreciation	1,209,606	-	-	-	-	-
20	Amortization	-	-	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-	-	-
22	Income Taxes: Federal	7,609,951	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
23	: State	-	-	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	-	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	-	-	-	-	-
27	Total Operating Expenses:	32,798,510	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
28							
29	Net Operating Income:	14,585,876	(3,700,295)	(4,827,929)	11,066,786	-	(1,464,670)
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	-	-	-	-	-
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	-	-	-	-	-
TAX CALCULATION							
60	State Income Tax Rate						
61	Per Company Federal Income Tax Rate			35%			
62	cross check	20,839,730					
63	Operating Revenue	20,839,730	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
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	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
71	State Income Tax	-	-	-	-	-	-
72	Taxable Income	21,742,719	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
73	Federal Income Tax Before Credits	7,609,952	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
74	Federal Tax Credit	-	-	-	-	-	-
75	Federal Income Tax	7,609,951	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)

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

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	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)
6					
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	(112,130)	-	-
13	Distribution	(371,809)	-	-	-
14	Customer Accounting	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	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-
22	Income Taxes: Federal	7,609,951	(35,628)	-	(4,001)
23	: State	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	-	-	-
27	Total Operating Expenses:	32,798,510	(147,758)	-	(4,001)
28					
29	Net Operating Income:	14,585,876	(66,165)	-	(7,429)
30					
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					
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	-	-	-
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	(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	-	-	-	-
72	Taxable Income	21,742,719	(101,793)	-	(11,430)
73	Federal Income Tax Before Credits	7,609,952	(35,628)	-	(4,001)
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,609,951	(35,628)	-	(4,001)

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

		4.1	4.2	4.3	4.4
	RESTATING ---->	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	-	-	-
Operating Expenses:					
8	Steam Production	2,343,667	-	(8,712)	-
9	Nuclear Production	-	-	-	-
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	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-
22	Income Taxes: Federal	7,609,951	7,740	16,656	1,869
23	: State	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	(7,660)	-	-
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
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	-	-	-
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	-	-	-
59					
60	TAX CALCULATION				
61	Per Company				
62	cross check	20,839,730	-	-	-
63	Operating Revenue	20,839,730	22,114	47,589	5,341
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	22,114	47,589	5,341
71	State Income Tax	-	-	-	-
72	Taxable Income	21,742,719	22,114	47,589	5,341
73	Federal Income Tax Before Credits	7,609,952	7,740	16,656	1,869
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,609,951	7,740	16,656	1,869

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

	RESTATING ----->	4.5	4.6	4.7	4.8	4.9
		Remove Non- Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
1 General Business Revenues	3,905,479	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-	-
4 Other operating revenues	(5,636,807)	(158,115)	-	-	-	-
5 Total Operating Revenues	47,384,386	(158,115)	-	-	-	-
Operating Expenses:						
8 Steam Production	2,343,667	(2,678)	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-
10 Hydro Production	(28,190)	-	-	-	-	-
11 Other Power Supply	34,773,731	-	-	(39,319)	-	-
12 Transmission	303,885	-	-	118,385	-	-
13 Distribution	(371,809)	-	-	(313,797)	-	-
14 Customer Accounting	402,258	-	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	(10,677,589)	-	(305)	-
16 Sales	-	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	(1,795,365)	(97)	1,497
18 Total O&M Expense	25,379,614	(2,678)	(10,677,589)	(2,030,096)	(402)	1,497
19 Depreciation	1,209,606	-	-	-	-	-
20 Amortization	-	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-	-
22 Income Taxes: Federal	7,609,951	(54,403)	3,753,899	271,101	141	(524)
23 : State	-	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-	-
27 Total Operating Expenses:	32,798,510	(57,081)	(6,923,690)	(1,758,995)	(261)	973
28						
29 Net Operating Income:	14,585,876	(101,034)	6,923,690	1,758,995	261	(973)
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	-	-	-	-	-
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	-	-	-	-	-
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	(155,437)	10,677,589	2,030,096	402	(1,497)
64 Other Deductions	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-
66 Interest	(136,623)	-	-	-	-	-
67 Schedule "M" additions	1,307,442	-	47,838	-	-	-
68 Schedule "M" deductions	541,076	-	-	1,255,521	-	-
69						
70 Income Before Tax	21,742,719	(155,437)	10,725,427	774,575	402	(1,497)
71 State Income Tax	-	-	-	-	-	-
72 Taxable Income	21,742,719	(155,437)	10,725,427	774,575	402	(1,497)
73 Federal Income Tax Before Credits	7,609,952	(54,403)	3,753,899	271,101	141	(524)
74 Federal Tax Credit	-	-	-	-	-	-
75 Federal Income Tax	7,609,951	(54,403)	3,753,899	271,101	141	(524)

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

	RESTATING ----->	4.10	4.11	4.12	4.13
		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insight 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	-	-	-	-
Operating Expenses:					
8 Steam Production	2,343,667	-	8,569	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(28,190)	-	(343)	-	-
11 Other Power Supply	34,773,731	-	(61,551)	-	-
12 Transmission	303,885	-	(5,247)	-	-
13 Distribution	(371,809)	-	(29,261)	-	-
14 Customer Accounting	402,258	422,425	(2,949)	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	306,135	-	-
18 Total O&M Expense	25,379,614	422,425	215,352	-	-
19 Depreciation	1,209,606	-	-	-	-
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,609,951	(147,849)	(75,373)	-	-
23 : State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,798,510	274,576	139,979	-	-
28 Net Operating Income:	14,585,876	(274,576)	(139,979)	-	-
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	-	-	-	-
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 Total Deductions:	(46,384,674)	-	-	-	-
54 Total Rate Base:	24,348,018	-	-	-	-
60 TAX CALCULATION					
61 Per Company	State Income Tax Rate				
62 cross check	Federal Income Tax Rate				
63 Operating Revenue	20,839,730				
64 Other Deductions	20,839,730	(422,425)	(215,352)	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	(136,623)	-	-	-	-
67 Schedule "M" additions	1,307,442	-	-	-	-
68 Schedule "M" deductions	541,076	-	-	-	-
69 Income Before Tax	21,742,719	(422,425)	(215,352)	-	-
70 State Income Tax	-	-	-	-	-
71 Taxable Income	21,742,719	(422,425)	(215,352)	-	-
72 Federal Income Tax Before Credits	7,609,952	(147,849)	(75,373)	-	-
73 Federal Tax Credit	-	-	-	-	-
74 Federal Income Tax	7,609,951	(147,849)	(75,373)	-	-

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

	RESTATING ----->	5.1	5.1.1	5.2	5.3
		Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
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)	-	-	-	-
5 Total Operating Revenues	47,384,386	49,115,714	-	-	-
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)	-	-	-	-
18 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)
22 Income Taxes: Federal	7,609,951	4,030,152	-	-	41,616
23 : State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	113,105
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,798,510	41,631,147	-	-	(314,398)
28 Net Operating Income:	14,585,876	7,484,568	-	-	314,398
Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	(28,327,256)
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	-	-	-	(28,327,256)
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
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53 Total Deductions:	(46,384,674)	-	-	-	19,759,911
54 Total Rate Base:	24,348,018	-	-	-	(8,567,345)
TAX CALCULATION					
60	State Income Tax Rate	-	-	-	-
61	Per Company Federal Income Tax Rate	-	-	-	-
62	cross check 20,839,730	20,839,730	-	-	-
63	Operating Revenue	20,839,730	11,514,720	-	469,119
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
69		-	-	-	-
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

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

		6.1	6.2	6.3	6.4
		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates Expense	Vehicle Depreciation Study
RESTATING ----->					
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	-	-	-
Operating Expenses:					
8	Steam Production	2,343,667	-	-	(50,322)
9	Nuclear Production	-	-	-	-
10	Hydro Production	(28,190)	-	-	(16,833)
11	Other Power Supply	34,773,731	-	-	(9,067)
12	Transmission	303,885	-	-	(4,684)
13	Distribution	(371,809)	-	-	(18,634)
14	Customer Accounting	402,258	-	-	(10,104)
15	Customer Service & Info	(10,683,513)	-	-	(1,548)
16	Sales	-	-	-	-
17	Administrative & General	(1,360,416)	-	-	(20,966)
18	Total O&M Expense	25,379,614	-	-	(132,158)
19	Depreciation	1,209,606	-	2,013,216	-
20	Amortization	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-
22	Income Taxes: Federal	7,609,951	-	-	(86,330)
23	: State	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	(764,036)	143,764
25	Investment Tax Credit Adj.	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	-	-	-
27	Total Operating Expenses:	32,798,510	-	1,249,180	(74,724)
28					
29	Net Operating Income:	14,585,876	-	(1,249,180)	74,724
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	-	-	-
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)
TAX CALCULATION					
60		State Income Tax Rate			
61	Per Company	Federal Income Tax Rate			
62	cross check	20,839,730			
63	Operating Revenue	20,839,730	-	(2,013,216)	132,158
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	-	-	-	-
66	Interest	(136,623)	-	-	-
67	Schedule "M" additions	1,307,442	-	2,013,216	(378,814)
68	Schedule "M" deductions	541,076	-	-	-
69					
70	Income Before Tax	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	-	-	(86,330)
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,609,951	-	-	(86,330)

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

		7.1	7.2	7.3	7.4
	RESTATING ----->				
		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
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	-	-	-
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)	-	-	-
18	Total O&M Expense	25,379,614	-	-	-
19	Depreciation	1,209,606	-	-	-
20	Amortization	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-
22	Income Taxes: Federal	7,609,951	47,818	-	-
23	: State	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	-	-	-
27	Total Operating Expenses:	32,798,510	47,818	-	-
28					
29	Net Operating Income:	14,585,876	(47,818)	-	-
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)	-	-	(1,637,024)
49	Unamortized ITC	1,646	-	-	-
50	Customer Advances for Const.	(481,414)	-	-	-
51	Customer Service Deposits	(3,361,134)	-	-	-
52	Miscellaneous Deductions	(83,643)	-	-	-
53					
54	Total Deductions:	(46,384,674)	-	-	(1,637,024)
55					
56	Total Rate Base:	24,348,018	-	-	(1,637,024)
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	-	-	-
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	-	-	-	-
66	Interest	(136,623)	(136,623)	-	-
67	Schedule "M" additions	1,307,442	-	-	-
68	Schedule "M" deductions	541,076	-	-	-
69					
70	Income Before Tax	21,742,719	136,623	-	-
71	State Income Tax	-	-	-	-
72	Taxable Income	21,742,719	136,623	-	-
73	Federal Income Tax Before Credits	7,609,952	47,818	-	-
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,609,951	47,818	-	-

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

	RESTATING ---->	7.5	7.6	7.7	7.8
		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Tax Adjustment
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	-	-	-	-
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)	-	-	-	-
18 Total O&M Expense	25,379,614	-	-	-	-
19 Depreciation	1,209,606	-	-	-	-
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,609,951	-	-	-	-
23 : State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	(407,649)	(493,727)	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,798,510	-	(407,649)	(493,727)	-
28					
29 Net Operating Income:	14,585,876	-	407,649	493,727	-
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	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	(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	(83,643)	-	-	-	-
53					
54 Total Deductions:	(46,384,674)	-	(9,662,969)	246,864	-
55					
56 Total Rate Base:	24,348,018	-	(9,662,969)	246,864	-
TAX CALCULATION					
60	State Income Tax Rate				
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	-	-	-	-
69					
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 -	-	-	-	-
75	Federal Income Tax 7,609,951	-	-	-	-

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

	RESTATING ----->	8.1	8.2	8.3	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
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	-	-	-	-
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	-	-
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	(1,356,097)	-	52,446	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-
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	(6,914,149)	-	-	-	(6,914,149)
39	Material & Supplies	(6,926,885)	-	-	-	(6,926,885)
40	Working Capital	28,579,779	-	-	-	(2,438,704)
41	Weatherization Loans	-	-	-	-	-
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)	-	-	-	-
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						
54	Total Deductions:	(46,384,674)	(42,864,657)	(380,671)	(481,414)	-
55						
56	Total Rate Base:	24,348,018	26,734,872	(250,034)	(481,414)	(23,721,364)
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	-	(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	541,076	(424,077)	(321,354)	-	-
69						
70	Income Before Tax	21,742,719	396,042	(141,987)	-	-
71	State Income Tax	-	-	-	-	-
72	Taxable Income	21,742,719	396,042	(141,987)	-	-
73	Federal Income Tax Before Credits	7,609,952	138,615	(49,695)	-	-
74	Federal Tax Credit	-	-	-	-	-
75	Federal Income Tax	7,609,951	138,615	(49,695)	-	-

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

RESTATING ----->

8.6

8.7

8.8

8.9

		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	49,115,714	-	-	-
4	Other operating revenues	(5,636,807)	-	-	-
5	Total Operating Revenues	47,384,386	-	-	-
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)	-	-	-
18	Total O&M Expense	25,379,614	-	-	-
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 Expenses:	32,798,510	-	(17,991)	99,762 2,710
28					
29	Net Operating Income:	14,585,876	-	17,991	(99,762) (2,710)
Rate Base:					
32	Electric Plant in Service	63,205,959	-	(360,049)	-
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	-	(360,049)	-
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)	-	-	(3,361,134)
52	Miscellaneous Deductions	(83,643)	-	-	(83,643)
53					
54	Total Deductions:	(46,384,674)	-	-	(83,643) (3,361,134)
55					
56	Total Rate Base:	24,348,018	-	(360,049)	(83,643) (3,361,134)
TAX CALCULATION					
60	State Income Tax Rate				
61	Per Company Federal Income Tax Rate				
62	cross check 20,839,730				
63	Operating Revenue	20,839,730	-	17,991	- (4,169)
64	Other Deductions	-	-	-	-
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	-	-	285,034 (4,169)
73	Federal Income Tax Before Credits	7,609,952	-	-	99,762 (1,459)
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,609,951	-	-	99,762 (1,459)

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

	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:					
1	General Business Revenues	3,905,479	-	-	-
2	Interdepartmental	-	-	-	-
3	Special Sales	49,115,714	-	-	-
4	Other operating revenues	(5,636,807)	(3,000,000)	-	-
5	Total Operating Revenues	47,384,386	(3,000,000)	-	-
6					
7	Operating Expenses:				
8	Steam Production	2,343,667	-	-	-
9	Nuclear Production	-	-	-	-
10	Hydro Production	(28,190)	(6,984)	-	-
11	Other Power Supply	34,773,731	-	-	-
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)	-	-	-
18	Total O&M Expense	25,379,614	(6,984)	-	-
19	Depreciation	1,209,606	(357,574)	-	-
20	Amortization	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-
22	Income Taxes: Federal	7,609,951	(1,050,000)	127,595	-
23	: State	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	-	-	-
27	Total Operating Expenses:	32,798,510	(1,050,000)	(236,963)	-
28					
29	Net Operating Income:	14,585,876	(1,950,000)	236,963	-
30					
31	Rate Base:				
32	Electric Plant in Service	63,205,959	-	22,392,711	-
33	Plant Held for Future Use	-	-	-	-
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	-	-	31,018,483
41	Weatherization Loans	-	-	-	-
42	Misc. Rate Base	-	-	-	-
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				
61	Per Company				
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	-
73	Federal Income Tax Before Credits	7,609,952	(1,050,000)	127,595	-
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,609,951	(1,050,000)	127,595	-

**PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments**

RESTATING -----> 9.1

		Production Factor
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		
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) -
18	Total O&M Expense	25,379,614 -
19	Depreciation	1,209,606 -
20	Amortization	- -
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.	- -
26	Misc. Revenue & Expense	(3,490) -
27	Total Operating Expenses:	32,798,510 -
28		
29	Net Operating Income:	14,585,876 -
30		
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		
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 -
59		
TAX CALCULATION		
60	State Income Tax Rate	
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 -
69		
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	- -
75	Federal Income Tax	7,609,951 -

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

	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	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	-	-	-	-	-
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)	-	-	-	-
23	Income Taxes: Federal	(3,508,845)	-	-	(681)	-
24	State	-	-	-	-	-
25	Deferred Income Taxes	2,325,742	-	-	295,256	-
26	Investment Tax Credit Adj.	-	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	(776,049)	-
28	Total Operating Expenses:	(47,527,820)	-	-	(481,474)	-
29						
30	Net Operating Income:	164,957	-	-	481,474	-
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	-	-	-	-
45						
46	Deductions:					
47	Accum. Prov. for Depreciation	(915,434)	-	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-	-
49	Accum. Deferred Income Tax	(2,119,313)	-	-	152,821	-
50	Unamortized ITC	-	-	-	-	-
51	Customer Advances for Const.	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	(402,746)	-
54						
55	Total Deductions:	(3,437,492)	-	-	(249,925)	-
56						
59	Total Rate Base:	37,037,341	-	-	(249,925)	-
60						
61	TAX CALCULATION	State Income Tax Rate				
62	Per Company	Federal Income Tax Rate		0		
63		(1,055,466)				
64	Operating Revenue	(1,018,147)	-	-	776,049	-
65	Other Deductions	-	-	-	-	-
66	Interest (AFUDC)	-	-	-	-	-
67	Interest	973,037	-	-	-	-
68	Schedule "M" additions	498,871	-	-	58	-
69	Schedule "M" deductions	6,627,151	-	-	778,052	-
70						
71	Income Before Tax	(8,119,463)	-	-	(1,945)	-
72	State Income Tax	-	-	-	-	-
73	Taxable Income	(8,119,463)	-	-	(1,945)	-
74	Federal Income Tax Before Credits	(2,841,812)	-	-	(681)	-
75	Federal Tax Credit	(667,033)	-	-	-	-
	Federal Income Tax	(3,508,845)	-	-	(681)	-

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

	Pro Forma ---->	3.6	3.7	3.8	3.9
		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	449,017	41,326	37,319
6	Total Operating Revenues	(47,362,863)	449,017	41,326	-
7					
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					
20	Depreciation	700,380	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(659,185)	-	-	-
23	Income Taxes: Federal	(3,508,845)	157,156	14,464	-
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)	157,156	14,464	-
29					
30	Net Operating Income:	164,957	291,861	26,862	-
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	-	-	-
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					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(1,055,466)			
64	Operating Revenue	(1,018,147)	449,017	41,326	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	973,037	-	-	-
68	Schedule "M" additions	498,871	-	-	-
69	Schedule "M" deductions	6,627,151	-	-	-
70					
71	Income Before Tax	(8,119,463)	449,017	41,326	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,119,463)	449,017	41,326	-
74	Federal Income Tax Before Credits	(2,841,812)	157,156	14,464	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,508,845)	157,156	14,464	-

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

	Pro Forma ---->	4.1 Miscellaneous General Expense Adj.	4.2 Gen Wage Increase Restating.	4.3 Gen Wage Increase Pro Forma	4.4 Irrigation Load Control Program
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	-	225,878	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	104,470	-
12	Other Power Supply	(55,361,467)	-	126,049	-
13	Transmission	3,751,494	-	65,116	-
14	Distribution	259,056	-	259,056	-
15	Customer Accounting	140,246	-	140,246	-
16	Customer Service & Info	21,520	-	21,520	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	291,478	-
	Total O&M Expense	(45,692,224)	-	1,233,813	-
19					
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	2,325,742	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,527,820)	-	801,979	-
29					
30	Net Operating Income:	164,957	-	(801,979)	-
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	-	-	-
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					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(1,055,466)			
64	Operating Revenue	(1,018,147)	-	(1,233,813)	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	973,037	-	-	-
68	Schedule "M" additions	498,871	-	-	-
69	Schedule "M" deductions	6,627,151	-	-	-
70					
71	Income Before Tax	(8,119,463)	-	(1,233,813)	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,119,463)	-	(1,233,813)	-
74	Federal Income Tax Before Credits	(2,841,812)	-	(431,834)	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,508,845)	-	(431,834)	-

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

	Pro Forma ---->	4.5	4.6	4.7	4.8	4.9
		Remove Non- Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships & Subscriptions
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	-	-	-	-	-
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	-	21,736	-	-
	Total O&M Expense	(45,692,224)	-	21,736	-	-
19						
20	Depreciation	700,380	-	-	-	-
21	Amortization	82,362	-	-	-	-
22	Taxes Other than Income	(659,185)	-	-	-	-
23	Income Taxes: Federal	(3,508,845)	-	(7,607)	-	-
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)	-	14,129	-	-
29						
30	Net Operating Income:	164,957	-	(14,129)	-	-
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	-	-	-	-
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						
61	TAX CALCULATION	State Income Tax Rate				
62	Per Company	Federal Income Tax Rate				
63		(1,055,466)				
64	Operating Revenue	(1,018,147)	-	(21,736)	-	-
65	Other Deductions	-	-	-	-	-
66	Interest (AFUDC)	-	-	-	-	-
67	Interest	973,037	-	-	-	-
68	Schedule "M" additions	498,871	-	-	-	-
69	Schedule "M" deductions	6,627,151	-	-	-	-
70						
71	Income Before Tax	(8,119,463)	-	(21,736)	-	-
72	State Income Tax	-	-	-	-	-
73	Taxable Income	(8,119,463)	-	(21,736)	-	-
74	Federal Income Tax Before Credits	(2,841,812)	-	(7,607)	-	-
75	Federal Tax Credit	(667,033)	-	-	-	-
	Federal Income Tax	(3,508,845)	-	(7,607)	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirer
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:				
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	-	-	-	-
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)	-	-	-
23	Income Taxes: Federal	(3,508,845)	-	-	-
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)	-	-	-
29					
30	Net Operating Income:	164,957	-	-	-
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	-	-	-
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					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(1,055,466)			
64	Operating Revenue	(1,018,147)	-	-	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	973,037	-	-	-
68	Schedule "M" additions	498,871	-	-	-
69	Schedule "M" deductions	6,627,151	-	-	-
70					
71	Income Before Tax	(8,119,463)	-	-	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,119,463)	-	-	-
74	Federal Income Tax Before Credits	(2,841,812)	-	-	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,508,845)	-	-	-

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

	Pro Forma ---->	5.1	5.1.1	5.2	5.3
		Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	(47,209,017)	-	-
5	Other operating revenues	(317,051)	-	679,898	-
6	Total Operating Revenues	(47,362,863)	(47,209,017)	679,898	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	4,462,529	-	-
10	Nuclear Production	-	-	-	-
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	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	(48,117,337)	-	-
19					
20	Depreciation	700,380	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(659,185)	-	-	-
23	Income Taxes: Federal	(3,508,845)	317,912	237,964	-
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)	(47,799,425)	237,964	-
29					
30	Net Operating Income:	164,957	590,409	441,934	-
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	-	-	-
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					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal 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	973,037	-	-	-
68	Schedule "M" additions	498,871	-	-	-
69	Schedule "M" deductions	6,627,151	-	-	-
70					
71	Income Before Tax	(8,119,463)	908,321	679,898	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,119,463)	908,321	679,898	-
74	Federal Income Tax Before Credits	(2,841,812)	317,912	237,964	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,508,845)	317,912	237,964	-

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

	Pro Forma ---->	6.1 Hydro Decommissioning	6.2 Deprec. & Amort. Reserve to Dec 2013 Balance	6.3 Proposed Depreciation Rates - Expense	6.4 Vehicle Depreciation Study
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
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					
20	Depreciation	700,380	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(659,185)	-	-	-
23	Income Taxes: Federal	(3,508,845)	(44,842)	-	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,325,742	48,623	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,527,820)	3,781	-	-
29					
30	Net Operating Income:	164,957	(3,781)	-	-
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	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(915,434)	(196,210)	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,119,313)	(16,555)	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,437,492)	(212,765)	-	-
56					
59	Total Rate Base:	37,037,341	(212,765)	-	-
60					
61	TAX CALCULATION				
62	Per Company				
63	State Income Tax Rate				
64	Federal Income Tax Rate				
65	Operating Revenue	(1,018,147)	-	-	-
66	Other Deductions	-	-	-	-
67	Interest (AFUDC)	-	-	-	-
68	Interest	973,037	-	-	-
69	Schedule "M" additions	498,871	-	-	-
70	Schedule "M" deductions	6,627,151	128,121	-	-
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)	-	-	-
	Federal Income Tax	(3,508,845)	(44,842)	-	-

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

	Pro Forma ---->	7.1	7.2	7.3	7.4
		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
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	-	-	-	-
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)	-	108,255	-
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.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,527,820)	(340,563)	70,366	(661,917)
29					
30	Net Operating Income:	164,957	340,563	(70,366)	661,917
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	-	-	-
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					
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	-	-	-
69	Schedule "M" deductions	6,627,151	-	-	-
70					
71	Income Before Tax	(8,119,463)	(973,037)	(108,255)	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,119,463)	(973,037)	(108,255)	-
74	Federal Income Tax Before Credits	(2,841,812)	(340,563)	(37,889)	-
75	Federal Tax Credit	(667,033)	-	(661,917)	-
	Federal Income Tax	(3,508,845)	(340,563)	(37,889)	(661,917)

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

	Pro Forma ---->	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
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	-	-	-	-
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)	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	-	-	-
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					
61	TAX CALCULATION				
62	Per Company				
63	State Income Tax Rate				
64	Federal Income Tax Rate				
65	Operating Revenue	(1,018,147)	(39,804)	-	807,244
66	Other Deductions	-	-	-	-
67	Interest (AFUDC)	-	-	-	-
68	Interest	973,037	-	-	-
69	Schedule "M" additions	498,871	-	-	-
70	Schedule "M" deductions	6,627,151	-	-	-
71	Income Before Tax	(8,119,463)	(39,804)	-	807,244
72	State Income Tax	-	-	-	-
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	(667,033)	-	-	-
	Federal Income Tax	(3,508,845)	(13,931)	-	282,536

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

	Pro Forma ---->	8.1	8.2	8.3	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
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	-	-	-	-	-
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	-	-	694,623	-
21	Amortization	82,362	-	-	-	-
22	Taxes Other than Income	(659,185)	-	-	-	-
23	Income Taxes: Federal	(3,508,845)	-	-	(1,999,943)	-
24	State	-	-	-	-	-
25	Deferred Income Taxes	2,325,742	-	-	1,904,949	-
26	Investment Tax Credit Adj.	-	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-	-
28	Total Operating Expenses:	(47,527,820)	-	-	599,629	-
29						
30	Net Operating Income:	164,957	-	-	(599,629)	-
31						
32	Rate Base:					
33	Electric Plant in Service	40,677,484	-	-	40,365,002	-
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	-	-	40,365,002	-
45						
46	Deductions:					
47	Accum. Prov. for Depreciation	(915,434)	-	-	(713,307)	-
48	Accum. Prov. for Amortization	-	-	-	-	-
49	Accum. Deferred Income Tax	(2,119,313)	-	-	(2,536,143)	-
50	Unamortized ITC	-	-	-	-	-
51	Customer Advances for Const.	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-	-
54						
55	Total Deductions:	(3,437,492)	-	-	(3,249,449)	-
56						
59	Total Rate Base:	37,037,341	-	-	37,115,553	-
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)	-	-	(694,623)	-
65	Other Deductions	-	-	-	-	-
66	Interest (AFUDC)	-	-	-	-	-
67	Interest	973,037	-	-	-	-
68	Schedule "M" additions	498,871	-	-	694,623	-
69	Schedule "M" deductions	6,627,151	-	-	5,714,123	-
70						
71	Income Before Tax	(8,119,463)	-	-	(5,714,123)	-
72	State Income Tax	-	-	-	-	-
73	Taxable Income	(8,119,463)	-	-	(5,714,123)	-
74	Federal Income Tax Before Credits	(2,841,812)	-	-	(1,999,943)	-
75	Federal Tax Credit	(667,033)	-	-	-	-
	Federal Income Tax	(3,508,845)	-	-	(1,999,943)	-

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

	Pro Forma ---->	8.6	8.7	8.8	8.9
		Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
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					
20	Depreciation	700,380	-	-	-
21	Amortization	82,362	82,362	-	-
22	Taxes Other than Income	(659,185)	-	-	-
23	Income Taxes: Federal	(3,508,845)	(86,068)	-	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,325,742	62,067	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,527,820)	58,361	-	-
29					
30	Net Operating Income:	164,957	(58,361)	-	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,677,484	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	(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	(202,652)	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(915,434)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,119,313)	300,352	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,437,492)	300,352	-	-
56					
59	Total Rate Base:	37,037,341	97,700	-	-
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)	(82,362)	-	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	973,037	-	-	-
68	Schedule "M" additions	498,871	(201,567)	-	-
69	Schedule "M" deductions	6,627,151	(38,022)	-	-
70					
71	Income Before Tax	(8,119,463)	(245,907)	-	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,119,463)	(245,907)	-	-
74	Federal Income Tax Before Credits	(2,841,812)	(86,068)	-	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,508,845)	(86,068)	-	-

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

	Pro Forma ---->	8.10	8.11	8.12	8.13
		Regulatory Asset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital
1	Operating Revenues:				
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	(47,362,863)	(1,530,186)	-	-
7					
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					
20	Depreciation	700,380	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(659,185)	-	-	-
23	Income Taxes: Federal	(3,508,845)	(535,565)	-	-
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)	(535,565)	-	-
29					
30	Net Operating Income:	164,957	(994,621)	-	-
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	-	-	-
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					
61	TAX CALCULATION				
62	Per Company				
63	State Income Tax Rate				
64	Federal Income Tax Rate				
65	Operating Revenue	(1,018,147)	(1,530,186)	-	-
66	Other Deductions	-	-	-	-
67	Interest (AFUDC)	-	-	-	-
68	Interest	973,037	-	-	-
69	Schedule "M" additions	498,871	-	-	-
70	Schedule "M" deductions	6,627,151	-	-	-
71	Income Before Tax	(8,119,463)	(1,530,186)	-	-
72	State Income Tax	-	-	-	-
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)	-	-	-
	Federal Income Tax	(3,508,845)	(535,565)	-	-

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

Pro Forma ----> 9.1

		Production Factor
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	163,205
5	Other operating revenues	5,575
6	Total Operating Revenues	168,780
7		
8	Operating Expenses:	
9	Steam Production	390,838
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	582,139
13	Transmission	196,588
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
	Total O&M Expense	1,169,565
19		
20	Depreciation	5,758
21	Amortization	-
22	Taxes Other than Income	-
23	Income Taxes: Federal	(371,099)
24	State	-
25	Deferred Income Taxes	14,846
26	Investment Tax Credit Adj.	-
27	Misc. Revenue & Expense	-
28	Total Operating Expenses:	819,070
29		
30	Net Operating Income:	(650,290)
31		
32	Rate Base:	
33	Electric Plant in Service	312,482
34	Plant Held for Future Use	-
35	Misc. Deferred Debits	-
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:	312,482
45		
46	Deductions:	
47	Accum. Prov. for Depreciation	(5,917)
48	Accum. Prov. for Amortization	-
49	Accum. Deferred Income Tax	(19,788)
50	Unamortized ITC	-
51	Customer Advances for Const.	-
52	Customer Service Deposits	-
53	Miscellaneous Deductions	-
54		
55	Total Deductions:	(25,705)
56		
59	Total Rate Base:	286,777
60		
61	TAX CALCULATION	
62	Per Company	
63	State Income Tax Rate	
64	Federal Income Tax Rate	
65	Operating Revenue	(1,006,543)
66	Other Deductions	-
67	Interest (AFUDC)	-
68	Interest	-
69	Schedule "M" additions	5,758
70	Schedule "M" deductions	44,876
71	Income Before Tax	(1,045,662)
72	State Income Tax	-
73	Taxable Income	(1,045,662)
74	Federal Income Tax Before Credits	(365,982)
75	Federal Tax Credit	(5,117)
	Federal Income Tax	(371,099)

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>
Adjustment to Income:						
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			<u>(5,692,761)</u>			<u>(5,692,761)</u>

Description of Adjustment:

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <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 ¹	442	RES	(1,528,200)	WA	100.0000%	(1,528,200)
Public Street & Highway	444	RES	19,502	WA	100.0000%	19,502
Total			<u>(7,427,584)</u>			<u>(7,427,584)</u>

¹ Includes Irrigation

Description of Adjustment:

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2013 are normalized by removing Schedule 191 (System Benefits Charge) -\$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.

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA 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 ¹	442	RES	3,363,359	WA	100.0000%	3,363,359
Public St. & Hwy	444	RES	(8)	WA	100.0000%	(8)
Total Type III Adjustment to Income			<u>17,025,825</u>			<u>17,025,825</u>

¹Includes Irrigation

Description of Adjustment:

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>
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)
			<u>(751,591)</u>			<u>(776,049)</u>
Adjustment to Rate Base:						
Regulatory Deferred Sales	25398	PRO	(402,746)	WA	Situs	(402,746)
			<u>(402,746)</u>			<u>(402,746)</u>
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 allowance sales occurring in the 12 months ended December 2013. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Restating Adjustment:						
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			<u>(28,502,616)</u>			<u>(2,253,339)</u>

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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			<u>4,923,365</u>			<u>235,094</u>

Wheeling Imbalance Expense	566	RES	(1,418,333)	SG	7.9057%	(112,130)
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Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2013	85,492,935
Total Adjustments	-
Normalized Wheeling Revenues 12 ME December 2013	<u>85,492,935</u>

Description of Adjustment:

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

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

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

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>Washington</u> <u>ALLOCATED</u>
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.

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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			<u>17,077</u>			<u>25,889</u>

Description of Adjustment:

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Revenue:						
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)
Adjustment to Expense:						
Non-utility Flights	557	RES	(7,223)	SG	7.9057%	(571)
Non-utility Flights	580	RES	(1,990)	SNPD	6.2803%	(125)
Blue Sky	903	RES	(24,626)	CN	6.9174%	(1,703)
Blue Sky	903	RES	(46,199)	OR	0.0000%	-
			(70,826)			(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)
Total Miscellaneous General Expense 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

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

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**

Adjustment 4.3

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WA 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
			<u>5,013,230</u>			<u>225,878</u>
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
			<u>743,332</u>			<u>104,470</u>
Other Operations	548	PRO	163,502	CAGE	0.0000%	-
Other Operations	548	PRO	61,134	CAGW	23.0849%	14,113
Other Operations	548	PRO	75,543	SG	7.9057%	5,972
Other Operations	548	PRO	134	OR	0.0000%	-
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
			<u>1,890,950</u>			<u>126,049</u>
Transmission Operations	560	PRO	162,616	CAGE	0.0000%	-
Transmission Operations	560	PRO	29,792	CAGW	23.0849%	6,878
Transmission Operations	560	PRO	1,230	JBG	22.9539%	282
Transmission Operations	560	PRO	608,203	SG	7.9057%	48,083
Transmission Maintenance	571	PRO	(33,835)	CAGE	0.0000%	-
Transmission Maintenance	571	PRO	33,473	CAGW	23.0849%	7,727
Transmission Maintenance	571	PRO	3,401	JBG	22.9539%	781
Transmission Maintenance	571	PRO	17,279	SG	7.9057%	1,366
			<u>822,157</u>			<u>65,116</u>
Distribution Operations	580	PRO	965,028	WA	0.0000%	73,867
Distribution Operations	580	PRO	1,219,735	SNPD	6.2803%	76,603
Distribution Maintenance	593	PRO	0	OTHER	0.0000%	-
Distribution Maintenance	593	PRO	1,582,576	WA	0.0000%	93,578
Distribution Maintenance	593	PRO	238,956	SNPD	6.2803%	15,007
			<u>4,006,295</u>			<u>259,056</u>
Customer Accounts	903	PRO	1,364,826	CN	6.9174%	94,410
Customer Accounts	903	PRO	788,389	WA	100.0000%	45,836
			<u>2,153,215</u>			<u>140,246</u>
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
			<u>349,779</u>			<u>21,520</u>
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
			<u>4,015,597</u>			<u>291,478</u>
Total			<u><u>18,994,554</u></u>			<u><u>1,233,813</u></u>

Description of Adjustment:

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <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)
			-			(5,341)

Description of Adjustment:

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

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

	<u>ACCT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON 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)
Total Non-Recurring Entries			<u>(2,011,667)</u>			<u>(160,793)</u>

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON 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%	-
			<u>(95,032,363)</u>			<u>(10,677,589)</u>
Adjustment to tax:						
Schedule M Adjustment	SCHMAT	RES	697,970	SO	6.8539%	47,838
Schedule M Adjustment	SCHMDT	RES	743,447	OR	0.0000%	-

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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)
			<u>(22,415,535)</u>			<u>(1,773,629)</u>
<u>Adjust Property Damage expense to six year average:</u>						
Property Insurance - Transmission	571	RES	512,827	CAGW	23.0849%	9,402,352
Property Insurance - WA Distribution	593	RES	(313,797)	WA	100.0000%	118,385
Property Insurance - Non-T&D	553	RES	(170,326)	CAGW	23.0849%	(313,797)
			<u>28,704</u>			<u>(234,731)</u>
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
			<u>18,318,251</u>			<u>1,255,521</u>

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**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON 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		<u>(20,811)</u>			<u>(402)</u>

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Remove Memberships As Booked	930	RES	(290,103)	SO	6.8539%	(19,883)
			<u>(290,103)</u>			<u>(19,883)</u>
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%	-
			<u>290,103</u>			<u>21,380</u>
Total			<u>-</u>			<u>1,497</u>

Description of Adjustment:

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

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

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

Description of Adjustment:

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

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

Adjustment 4.11

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:						
Reallocate Per Books Legal Expenses						
	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%	-
			<u>(97,001)</u>			<u>8,569</u>
	506	RES	7,348	CAGE	0.0000%	-
	506	RES	26,082	WYP	0.0000%	-
	539	RES	(1,488)	CAGW	23.0849%	(343)
			<u>31,943</u>			<u>(343)</u>
	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%	-
			<u>(396,093)</u>			<u>(61,551)</u>
	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%	-
			<u>(12,213)</u>			<u>(5,247)</u>
	588	RES	(465,920)	SNPD	6.2803%	(29,261)
	588	RES	462,610	UT	0.0000%	-
	588	RES	2,774	WYP	0.0000%	-
			<u>(536)</u>			<u>(29,261)</u>
	905	RES	1,807	CAGE	0.0000%	-
	905	RES	(42,635)	CN	6.9174%	(2,949)
	905	RES	288	WYP	0.0000%	-
			<u>(40,541)</u>			<u>(2,949)</u>
	923	RES	(2,170)	CA	0.0000%	-
	923	RES	26,488	CAGE	0.0000%	-
	923	RES	841,032	CAGW	23.0849%	194,151
	923	RES	(37,753)	OR	0.0000%	-
	923	RES	(875,953)	SO	6.8539%	(60,037)
	923	RES	8,433	UT	0.0000%	-
	923	RES	(78,839)	WA	100.0000%	(78,839)
	928	RES	(29,216)	CA	0.0000%	-
	928	RES	(74,290)	OR	0.0000%	-
	928	RES	(57,900)	UT	0.0000%	-
	929	RES	(949,496)	CA	0.0000%	-
	929	RES	(364,327)	CAGE	0.0000%	-
	929	RES	3,335,352	CAGW	23.0849%	769,962
	929	RES	(1,560)	CN	6.9174%	(108)
	929	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%	-
	929	RES	(613,827)	WA	100.0000%	(613,827)
	929	RES	(52,119)	WYP	0.0000%	-
			<u>514,441</u>			<u>306,135</u>
			<u>0</u>			<u>215,352</u>

Description of Adjustment:

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Account Service Charge	903	PRO	(42,060)	WA	100.0000%	-

Description of Adjustment:

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

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

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

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

Description of Adjustment:

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

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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			<u>212,761,350</u>			<u>49,115,714</u>
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	23.0849%	-
Existing Firm Energy	555NPC	RES	-	CAEW	22.7414%	-
WA Qualifying Facilities	555NPC	RES	-	WA	100.0000%	-
Post-Merger Firm Energy	555NPC	RES	133,771,133	CAGW	23.0849%	30,880,913
Other Generation Expenses	555NPC	RES	993,512	CAGW	23.0849%	229,351
Total Purchased Power			<u>134,764,646</u>			<u>31,110,264</u>
Wheeling (Account 565)						
Existing Firm - Pacific	565NPC	RES	-	CAGW	23.0849%	-
Post Merger Firm	565NPC	RES	1,343,185	CAGW	23.0849%	310,073
Non Firm	565NPC	RES	-	CAEW	22.7414%	-
Total Wheeling Expense			<u>1,343,185</u>			<u>310,073</u>
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			<u>27,178,031</u>			<u>6,180,657</u>
Total Net Power Cost Adjustment - Restating			<u>(49,475,487)</u>			<u>(11,514,720)</u>

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**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <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			<u>(201,389,553)</u>			<u>(47,209,017)</u>
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			<u>(135,455,906)</u>			<u>(42,895,305)</u>
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			<u>15,117,206</u>			<u>3,489,790</u>
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			<u>(43,060,122)</u>			<u>(8,711,822)</u>
Total Net Power Cost Adjustment - Pro Forma			<u><u>37,990,731</u></u>			<u><u>(908,321)</u></u>

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 Siore's Exhibit No.____(NCS-7) . This is addressed more fully by Staff Witness Mr. Gomez in his direct testimony.

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Revenue:						
Other Electric Revenue	456	PRO	2,945,210	CAGW	23.0849%	679,898

Adjustment Detail:

	<u>12 Months Ended March-16</u>
James River Offset	
Capital Recovery	2,471,170
Major Maintenance Allowance	474,041
Total Offset	<u>2,945,211</u>

Description of Adjustment

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

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

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

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <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%	-
			<u>(696,350)</u>			<u>(196,210)</u>
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	<u>(696,350)</u>

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

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Rate Base:					
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%	-

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 COMPANY	WCA FACTOR	FACTOR %	WASHINGTON 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%	-
		<u>(56,372,424)</u>			<u>(5,612,469)</u>

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

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
108DP	RES	601,799	CA	0.000%	-
108DP	RES	181,495	ID	0.000%	-
108DP	RES	246,594	OR	0.000%	-
108DP	RES	(1,187,953)	UT	0.000%	-
108DP	RES	60,332	WA	100.000%	60,332
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	(2,271,916)	CAGE	0.000%	-
108GP	RES	(387,633)	CAGW	23.085%	-
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	(936,028)	WA	100.000%	(936,028)
108GP	RES	(1,810,836)	WY	0.000%	-
108GP	RES	(149,130)	WY	0.000%	-
108HP	RES	(1,171,593)	CAGE	0.000%	-
108HP	RES	(7,162,472)	CAGW	23.085%	-
108MP	RES	(2,572,935)	CAEE	0.000%	-
108OP	RES	(24,599,685)	CAGE	0.000%	-
108OP	RES	(19,262,810)	CAGW	23.085%	-
108SP	RES	(46,703,373)	CAGE	0.000%	-
108SP	RES	(2,814,722)	CAGW	23.085%	-
108SP	RES	(1,603,646)	JBG	22.954%	-
108TP	RES	(27,719,686)	CAGE	0.000%	-
108TP	RES	(8,786,844)	CAGW	23.085%	-
108TP	RES	(1,127,974)	JBG	22.954%	-
108TP	RES	289,867	SG	7.906%	-
111GP	RES	(43,593)	CA	0.000%	-
111GP	RES	188,008	CN	6.917%	-
111GP	RES	(154,782)	OR	0.000%	-
111GP	RES	6,127,801	SO	6.854%	-
111GP	RES	(364)	UT	0.000%	-
111GP	RES	(38,827)	WA	100.000%	(38,827)
111GP	RES	(98,696)	WY	0.000%	-
111GP	RES	(30,862)	CAGW	23.085%	-
111GP	RES	(42,858)	ID	0.000%	-
111GP	RES	(317)	WY	0.000%	-
111HP	RES	(137,041)	CAGW	23.085%	-
111IP	RES	(148,840)	CAEE	0.000%	-
111IP	RES	(1,933,042)	CAGE	0.000%	-
111IP	RES	(5,649,846)	CAGW	23.085%	-
111IP	RES	(1,327,723)	CN	6.917%	-
111IP	RES	(10,583)	ID	0.000%	-
111IP	RES	(961)	JBG	22.954%	-
111IP	RES	(8,762)	OR	0.000%	-
111IP	RES	512,459	SG	7.906%	-
111IP	RES	(7,404,352)	SO	6.854%	-
111IP	RES	(10,341)	UT	0.000%	-
111IP	RES	(80,878)	WY	0.000%	-
		<u>(174,015,090)</u>			<u>(914,523)</u>

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Depreciation Expense	403SP	RES	124,536,092	CAGE	0.000%	-
Depreciation Expense	403SP	RES	1,954,091	CAGW	23.085%	451,100
Depreciation Expense	403SP	RES	8,809,771	JBG	22.954%	2,022,185
Depreciation Expense	403HP	RES	3,959,673	CAGE	0.000%	-
Depreciation Expense	403HP	RES	8,915,870	CAGW	23.085%	2,058,218
Depreciation Expense	403OP	RES	(6,090,878)	CAGE	0.000%	-
Depreciation Expense	403OP	RES	(3,162,044)	CAGW	23.085%	(729,954)
Depreciation Expense	403TP	RES	(1,592,324)	CAGE	0.000%	-
Depreciation Expense	403TP	RES	(1,852,427)	CAGW	23.085%	(427,631)
Depreciation Expense	403TP	RES	(27,271)	JBG	22.954%	(6,260)
Depreciation Expense	403TP	RES	(8,864)	SG	7.906%	(701)
Depreciation Expense	403364	RES	270,092	CA	0.000%	-
Depreciation Expense	403364	RES	487,502	ID	0.000%	-
Depreciation Expense	403364	RES	(5,061,890)	OR	0.000%	-
Depreciation Expense	403364	RES	4,429,831	UT	0.000%	-
Depreciation Expense	403364	RES	(1,145,589)	WA	100.000%	(1,145,589)
Depreciation Expense	403364	RES	728,874	WY	0.000%	-
Depreciation Expense	403364	RES	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%	-
Depreciation Expense	403GP	RES	(26,969)	JBG	22.954%	(6,191)
Depreciation Expense	403GP	RES	103,292	OR	0.000%	-
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>135,459,879</u>			<u>2,013,216</u>

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%	-
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%	-
Depreciation Reserve	108364	RES	(149,310)	WY	0.000%	-
Depreciation Reserve	108GP	RES	(16,677)	CA	0.000%	-
Depreciation Reserve	108GP	RES	(66,937)	CAEE	0.000%	-
Depreciation Reserve	108GP	RES	(154,510)	CAGE	0.000%	-
Depreciation Reserve	108GP	RES	(122,276)	CAGW	23.085%	(28,227)
Depreciation Reserve	108GP	RES	100,487	CN	6.917%	6,951
Depreciation Reserve	108GP	RES	(21,497)	ID	0.000%	-
Depreciation Reserve	108GP	RES	26,969	JBG	22.954%	6,191
Depreciation Reserve	108GP	RES	(103,292)	OR	0.000%	-
Depreciation Reserve	108GP	RES	(88)	SG	7.906%	(7)
Depreciation Reserve	108GP	RES	(477,034)	SO	6.854%	(32,696)
Depreciation Reserve	108GP	RES	62,606	UT	0.000%	-
Depreciation Reserve	108GP	RES	255,941	WA	100.000%	255,941
Depreciation Reserve	108GP	RES	267,490	WY	0.000%	-
Depreciation Reserve	108GP	RES	88,757	WY	0.000%	-
			<u>(135,459,879)</u>			<u>(2,013,216)</u>

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
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)
			<u>135,459,879</u>			<u>2,013,216</u>
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
			<u>(51,408,379)</u>			<u>(764,036)</u>
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)
			<u>51,408,379</u>			<u>764,036</u>

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>WCA FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
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%	-
Fuel Related - Non-NPC	501	(1,831)	RES	JBE	22.612%	(414)
Fuel Related - Non-NPC	501	(834)	RES	SE	7.570%	(63)
Fuel Related - Non-NPC	501	(125,723)	RES	SE	7.570%	(9,517)
Steam Maintenance	512	(83,357)	RES	CAGE	0.000%	-
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%	-
Other Operations	548	(4,397)	RES	CAGW	23.085%	(1,015)
Other Operations	548	(5,434)	RES	SG	7.906%	(430)
Other Operations	549	(10)	RES	OR	0.000%	-
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%	-
Transmission Maintenance	571	(2,408)	RES	CAGW	23.085%	(556)
Transmission Maintenance	571	(1,243)	RES	SG	7.906%	(98)
Transmission Maintenance	571	(245)	RES	JBG	22.954%	(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	100.000%	(1,632)
Administrative & General	920	(274,692)	RES	SO	6.854%	(18,827)
Administrative & General	935	93	RES	WA	100.000%	-
Administrative & General	935	(7,395)	RES	SO	6.854%	(507)
		<u>(1,920,743)</u>				<u>(132,158)</u>
Tax Adjustment:						
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	SCHMAT	(104,924)	RES	SNPD	6.280%	(6,590)
Schedule M Additions	SCHMAT	(2,951)	RES	CAEE	0.000%	-
Schedule M Additions	SCHMAT	(126,558)	RES	SE	7.570%	(9,580)
Schedule M Additions	SCHMAT	(282,086)	RES	SO	6.854%	(19,334)
Schedule M Additions	SCHMAT	(105,607)	RES	CN	6.917%	(7,305)
		<u>(1,920,743)</u>				<u>(378,814)</u>

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>WCA FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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
		<u>728,941</u>				<u>143,764</u>
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)
		<u>(728,941)</u>				<u>(143,764)</u>

Description of Adjustment:

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
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
			<u>(240,791)</u>			<u>(240,791)</u>

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	<u>(136,623)</u>

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
Total Pro Forma Interest True-up Adjustment	<u>973,037</u>

Description of Company Adjustment:

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

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

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

Description of Adjustment:

Staff contested 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.

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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.

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
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
			<u>(136,595,756)</u>			<u>(1,637,024)</u>

Description of Adjustment:

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment toTax:						
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)
			<u>(115,411,760)</u>			<u>(10,744,134)</u>
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)
			<u>(22,193,811)</u>			<u>(985,921)</u>
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
			<u>123,026,602</u>			<u>2,067,086</u>
Net Change to Rate base Tax Accounts			<u>(14,578,969)</u>			<u>(9,662,969)</u>
Adjustment to Expense:						
Deferred Income Tax Expense	41010	1	292,874	CAEE	0.000%	0
Deferred Income Tax Expense	41010	1	(89,180)	CAGE	0.000%	0
Deferred Income Tax Expense	41010	1	(208,729)	CAGW	23.085%	(48,185)
Deferred Income Tax Expense	41010	1	(510,383)	JBE	22.612%	(115,409)
Deferred Income Tax Expense	41010	1	(1,726)	CAEW	22.741%	(393)
Deferred Income Tax Expense	41010	1	6,398,941	SO	6.854%	438,579
Deferred Income Tax Expense	41010	1	33,043	CA	0.000%	0
Deferred Income Tax Expense	41010	1	(16,670)	ID	0.000%	0
Deferred Income Tax Expense	41010	1	49,700	OR	0.000%	0
Deferred Income Tax Expense	41010	1	(20,041,134)	OTHER	0.000%	0
Deferred Income Tax Expense	41010	1	(265,737)	SG	7.906%	(21,008)
Deferred Income Tax Expense	41010	1	218,965	SNPD	6.280%	13,752
Deferred Income Tax Expense	41010	1	628,064	UT	0.000%	0
Deferred Income Tax Expense	41010	1	(108,173)	WA	100.000%	(108,173)
Deferred Income Tax Expense	41010	1	(43,322)	WY	0.000%	0
			<u>(13,663,467)</u>			<u>159,163</u>

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
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
			<u>(923,631)</u>			<u>(566,812)</u>
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.

**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**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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.

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense						
Taxes - Other	408	3	(807,244)	WA	100.0000%	(807,244)
Calculation:						
Base Period WA Public Utility Tax						13,264,318
Normalized Revenues from page 3.1.1			\$321,605,658			
WA Public Utility Tax Rate			3.87340%			
Normalized WA Public Utility Tax			<u>12,457,074</u>			12,457,074
Normalized Adjustment to bring WA Public Utility Tax in line w/Normalized Revenues						<u><u>(807,244)</u></u>

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**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON 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)
			<u>136,324,818</u>			<u>30,826,210</u>
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)
			<u>(2,132,816)</u>			<u>(482,279)</u>
June 2012 YE Balance						
Coal Mine			307,356,962			
Misc. Deferred Debits			437,710			
Mining Plant Accumulated Depr.			<u>(173,602,670)</u>			
			<u>134,192,001</u>			
Adjustment to Tax:						
Add Back YE ADIT Balance to December 2012	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.

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
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>2,462,321</u>			<u>168,766</u>
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>(11,641,812)</u>			<u>130,637</u>
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.

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
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%	-
			<u>0</u>			<u>(481,414)</u>

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 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)
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	SCHMAT	PRO	198,088	SO	6.854%	13,577
Schedule M Adjust	SCHMDT	PRO	792,731	SO	6.854%	54,333
Def Inc Tax Expense	41010	PRO	225,673	SO	6.854%	15,467
YE ADIT	282	PRO	(289,501)	SO	6.854%	(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

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Rate Base:						
Current Assets:						
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%	-
			<u>(19,947,512)</u>			<u>(2,438,704)</u>
Materials and Supplies:						
Fuel Stock and Materials & Supplies	151	RES	(235,090,252)	CAEE	0.000%	0
Fuel Stock and Materials & Supplies	151	RES	(2,167,697)	CAEW	22.741%	(492,964)
Fuel Stock and Materials & Supplies	151	RES	(28,396,835)	JBE	22.612%	(6,421,184)
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.570%	0
			<u>(265,654,785)</u>			<u>(6,914,149)</u>
Fuel Stock and Materials & Supplies	154	RES	(102,361,109)	CAGE	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(9,814,233)	WY-ALL	100.000%	0
Fuel Stock and Materials & Supplies	154	RES	(1,272,890)	WY-ALL	100.000%	0
Fuel Stock and Materials & Supplies	154	RES	(6,011,962)	JBG	22.954%	(1,379,979)
Fuel Stock and Materials & Supplies	154	RES	(29,052,284)	OR	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(38,369,072)	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%	0
Fuel Stock and Materials & Supplies	154	RES	(953,022)	SG	7.906%	(75,343)
			<u>(210,097,297)</u>			<u>(6,926,885)</u>
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)	SO	6.854%	(20,938)
Prepayments - Other	165	RES	(10,216,116)	SO	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)	UT	0.000%	-
Prepayments - Other	165	RES	(214,356)	ID	0.000%	-
Prepayments - Other	165	RES	(1,759,158)	OR	0.000%	-
Prepayments - Other	165	RES	(127,145)	WY	0.000%	-
Prepayments - Other	165	RES	(451,530)	CAGE	0.000%	-
Prepayments - Other	165	RES	(3,448,227)	CAEE	0.000%	-
Prepayments - Other	165	RES	(4,055)	CAEW	22.741%	(922)
Prepayments - Other	165	RES	(871,363)	CAGW	23.085%	(201,153)
			<u>(31,848,776)</u>			<u>(1,743,279)</u>
Miscellaneous Deferred Debits:						
Miscellaneous Deferred Debits	186M	RES	(17,229,599)	SG	7.906%	(1,362,125)
Miscellaneous Deferred Debits	186M	RES	(146,720)	SO	6.854%	(10,056)
Miscellaneous Deferred Debits	186M	RES	(15,144,522)	CAEE	0.000%	-
Miscellaneous Deferred Debits	186M	RES	(15,261,705)	CAGW	23.085%	(3,523,147)
Miscellaneous Deferred Debits	186M	RES	(23,095,834)	CAGE	0.000%	-
			<u>(70,878,380)</u>			<u>(4,895,328)</u>

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
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%	-
			<u>(11,687,781)</u>			<u>(803,019)</u>
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-

Description of Adjustment

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

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

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

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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.

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

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

Description of Adjustment

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

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

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
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

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

Description of Adjustment

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

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

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

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u>			<u>WASHINGTON</u>
			<u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	
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%	-
			<u>(2,098)</u>			<u>0</u>
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%	-
			<u>(1,583,495)</u>			<u>(357,574)</u>
Adjustment to Expense:						
Remove Condit O&M Expense	539	1	(30,255)	CAGW	23.085%	(6,984)
Remove St. Anthony O&M Expense	539	1	(38,860)	CAGE	0.000%	-
Remove Snake Creek O&M Expense	539	1	(852)	CAGE	0.000%	-
Schedule M Adjustment - St. Anthony	SCHMAT	1	(32,788)	CAGE	0.000%	-
Schedule M Adjustment - St. Anthony	SCHMAT	1	(1,667)	CAGE	0.000%	-
Schedule M Adjustment - St. Anthony	SCHMAT	1	(89)	ID	0.000%	-
Deferred Income Tax Expense - St. Anthony	41110	1	12,443	CAGE	0.000%	-
Deferred Income Tax Expense - St. Anthony	41110	1	633	CAGE	0.000%	-
Deferred Income Tax Expense - St. Anthony	41110	1	34	ID	0.000%	-
					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

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

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	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON 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	RES	620,645	OR	0.000%	-
361	RES	2,737,089	UT	0.000%	-
361	RES	8,770	WA	100.000%	8,770
361	RES	369,843	WY	0.000%	-
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%	-
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%	-
370	RES	30,259	WA	100.000%	30,259
370	RES	66,942	WY	0.000%	-
370	RES	(8,282)	WY	0.000%	-
371	RES	(32)	CA	0.000%	-
371	RES	811	ID	0.000%	-
371	RES	5,675	OR	0.000%	-
371	RES	(15,583)	UT	0.000%	-
371	RES	(1,268)	WA	100.000%	(1,268)
371	RES	3,380	WY	0.000%	-
373	RES	2,503	CA	0.000%	-
373	RES	6,490	ID	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

ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
373	RES	118,793	OR	0.000%	-
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	RES	237,337	CA	0.000%	-
390	RES	26,421	CAGE	0.000%	-
390	RES	162	CAGW	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	RES	158,263	WY	0.000%	-
391	RES	(18,936)	CA	0.000%	-
391	RES	3,811	CAEE	0.000%	-
391	RES	(309,265)	CAGE	0.000%	-
391	RES	(11,708)	CAGW	23.085%	(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%	-
391	RES	(102,214)	WA	100.000%	(102,214)
391	RES	(49,027)	WY	0.000%	-
391	RES	(11,109)	WY	0.000%	-
392	RES	100,538	CA	0.000%	-
392	RES	(772)	CAEE	0.000%	-
392	RES	(107,369)	CAGE	0.000%	-
392	RES	124,373	CAGW	23.085%	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	RES	104,593	WY	0.000%	-
392	RES	31,067	WY	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	CA	0.000%	-
394	RES	185,731	CAGE	0.000%	-
394	RES	292,560	CAGW	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	RES	(832)	WY	0.000%	-
395	RES	319	CA	0.000%	-
395	RES	91,865	CAGE	0.000%	-
395	RES	55,015	CAGW	23.085%	12,700
395	RES	17,248	ID	0.000%	-
395	RES	(6,486)	JBG	22.954%	(1,489)
395	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	RES	(2,681)	WY	0.000%	-
396	RES	286,313	CA	0.000%	-
396	RES	75,369	CAGE	0.000%	-
396	RES	(4,902)	CAGW	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

ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON 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%	-
397	RES	61,088	WY	0.000%	-
398	RES	131,008	CAGE	0.000%	-
398	RES	9,957	CAGW	23.085%	2,299
398	RES	(506)	ID	0.000%	-
398	RES	14,734	JBG	22.954%	3,382
398	RES	(488)	OR	0.000%	-
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)
		<u>365,637,537</u>			<u>22,392,711</u>

Description of Adjustment

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

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

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

Description of Adjustment:

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

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

	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
			<u>998,799</u>			<u>312,482</u>
Depreciation Reserve						
Steam Production	108SP	PRO	(2,080)	JBG	22.954%	(478)
Hydro Production	108HP	PRO	(13,647)	CAGW	23.085%	(3,150)
Other Production	108OP	PRO	-	CAGW	23.085%	-
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)
			<u>(21,490)</u>			<u>(5,917)</u>
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
			<u>20,740</u>			<u>5,758</u>
Net Power Costs						
Sales for Resale	447NPC	PRO	706,977	CAGW	23.085%	163,205
Purchased Power	555NPC	PRO	1,745,724	CAGW	23.085%	402,998
Purchased Power	555NPC	PRO	115,514	CAEW	22.741%	26,270
Wheeling Expenses	565NPC	PRO	851,588	CAGW	23.085%	196,588
Fuel Expenses	501NPC	PRO	1,718,621	CAEW	22.741%	390,838
Fuel Expenses	547NPC	PRO	672,216	CAEW	22.741%	152,871
			<u>4,396,687</u>			<u>1,006,361</u>
James River Royalty Offset						
Other Electric Revenue	456	PRO	22,766	CAGW	23.085%	5,256
Ancillary Services Revenue						
Other Electric Revenue	456	PRO	1,384	CAGW	23.085%	319
Renewable Energy Tax Credits						
Federal Taxes	40910	PRO	(206,220)	CAGW	23.085%	(47,606)
Federal Taxes	40910	PRO	537,448	SG	7.906%	42,489
			<u>331,227</u>			<u>(5,117)</u>
Plant Additions - Tax Impacts						
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**

AVERAGE OF MONTHLY AVERAGE FA	West Control Area							
	DESCRIPTION	FACTOR	CA	OR	WA	MT	WYP	UT
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	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 Reven
WCA Allocation Factors**

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