

Plant Value	Total Company						
	EPIS	Depreciation		Schedule M's		Deferred Income Tax	
		Reserves	Expense	Addition	Deduction	Accumulated	Expense
Less than \$500k	14,848,089	(423,764)	417,126	417,126	1,411,672	(487,119)	377,440
Between \$500k - \$1M	14,513,935	(272,639)	250,435	250,435	757,989	(242,746)	192,622
Greater than \$1M	62,987,291	(1,590,885)	1,538,790	1,538,790	19,292,635	(9,067,919)	6,737,761

Plant Value	Washington Allocated						
	EPIS	Depreciation		Schedule M's		Deferred Income Tax	
		Reserves	Expense	Addition	Deduction	Accumulated	Expense
Less than \$500k	2,678,576	(66,114)	64,582	64,582	200,163	(66,653)	51,454
Between \$500k - \$1M	3,343,029	(62,823)	57,697	57,697	174,568	(55,893)	44,354
Greater than \$1M	21,097,163	(478,388)	466,362	466,362	4,756,419	(2,189,362)	1,628,119

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions
Bench Request 10
Washington-allocated Plant Values <\$500k

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	2,663,579	JBG	22.9539%	611,395	
Steam Production	312	PRO	545,617	CAGW	23.0849%	125,955	
Hydro Production	332	PRO	4,885,461	CAGW	23.0849%	1,127,803	
Transmission	355	PRO	-	JBG	22.9539%	-	
Transmission	355	PRO	927,300	CAGW	23.0849%	214,066	
General	397	PRO	4,593,688	SO	6.8539%	314,848	
General	397	PRO	1,232,444	CAGW	23.0849%	284,508	
Distribution	360	PRO	-	WA	Situs	-	
Total Rate Base			<u>14,848,089</u>			<u>2,678,576</u>	8.4.2
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(58,201)	JBG	22.9539%	(13,359)	
Accumulated Reserve	108SP	PRO	(16,910)	CAGW	23.0849%	(3,904)	
Accumulated Reserve	108HP	PRO	(105,903)	CAGW	23.0849%	(24,448)	
Accumulated Reserve	108TP	PRO	-	JBG	22.9539%	-	
Accumulated Reserve	108TP	PRO	(18,778)	CAGW	23.0849%	(4,335)	
Accumulated Reserve	108GP	PRO	(194,907)	SO	6.8539%	(13,359)	
Accumulated Reserve	108GP	PRO	(29,064)	CAGW	23.0849%	(6,709)	
Accumulated Reserve	108360	PRO	-	WA	Situs	-	
Total Accumulated Reserve			<u>(423,764)</u>			<u>(66,114)</u>	8.4.3
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	58,201	JBG	22.9539%	13,359	
Depreciation Expense	403SP	PRO	15,031	CAGW	23.0849%	3,470	
Depreciation Expense	403HP	PRO	103,231	CAGW	23.0849%	23,831	
Depreciation Expense	403TP	PRO	-	JBG	22.9539%	-	
Depreciation Expense	403TP	PRO	16,692	CAGW	23.0849%	3,853	
Depreciation Expense	403GP	PRO	194,907	SO	6.8539%	13,359	
Depreciation Expense	403GP	PRO	29,064	CAGW	23.0849%	6,709	
Depreciation Expense	403360	PRO	-	WA	Situs	-	
Total Depreciation Expense			<u>417,126</u>			<u>64,582</u>	8.4.3

Description of Adjustment

This adjustment places into rate base plant additions greater than \$250 thousand but less than \$500 thousand on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
(cont.) Major Plant Additions
Bench Request 10
Washington-allocated Plant Values <\$500k

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjust	SCHMAT	PRO	58,201	JBG	22.954%	13,359	
Schedule M Adjust	SCHMDT	PRO	122,984	JBG	22.954%	28,230	
Def Inc Tax Expense	41010	PRO	24,586	JBG	22.954%	5,643	
YE ADIT	282	PRO	(34,064)	JBG	22.954%	(7,819)	
Schedule M Adjust	SCHMAT	PRO	164,018	CAGW	23.085%	37,863	
Schedule M Adjust	SCHMDT	PRO	515,109	CAGW	23.085%	118,912	
Def Inc Tax Expense	41010	PRO	133,242	CAGW	23.085%	30,759	
YE ADIT	282	PRO	(171,164)	CAGW	23.085%	(39,513)	
Schedule M Adjust	SCHMAT	PRO	194,907	SO	6.854%	13,359	
Schedule M Adjust	SCHMDT	PRO	773,579	SO	6.854%	53,021	
Def Inc Tax Expense	41010	PRO	219,612	SO	6.854%	15,052	
YE ADIT	282	PRO	(281,891)	SO	6.854%	(19,321)	

Description of Adjustment

This adjustment places into rate base plant additions greater than \$250 thousand but less than \$500 thousand on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Addition Adjustment - Tax Summary
Bench Request 10
Washington-allocated Plant Values Less than \$500k

Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	Def Inc Tax 41010	WA GRC	
					Mar-15 YE ADIT	
Jim Bridger Steam Plant - May 2014	JBG	2,663,579	58,201	122,984	24,586	(34,064)
Steam Plant - Colstrip #4	CAGW	545,617	15,031	25,192	3,856	(5,086)
Total Steam		<u>3,209,196</u>	<u>73,232</u>	<u>148,176</u>	<u>28,442</u>	<u>(39,150)</u>
Swift Side Net Modification - March 2014	CAGW	2,156,065	56,545	99,551	16,321	(22,980)
Swift 1 Spare Generator Windings - June 2014	CAGW	1,614,209	33,495	74,534	15,575	(21,316)
Merwin 1 TIV Overhaul - October 2014	CAGW	1,115,188	13,191	51,492	14,535	(18,506)
Total Hydro Plant		<u>4,885,461</u>	<u>103,231</u>	<u>225,577</u>	<u>46,431</u>	<u>(62,802)</u>
Alvey Series Cap Controls - Feb 2014	CAGW	927,300	16,692	56,796	15,220	(18,829)
Total Transmission Plant		<u>927,300</u>	<u>16,692</u>	<u>56,796</u>	<u>15,220</u>	<u>(18,829)</u>
General Plant - Call Center ACD - July 2014	SO	4,593,688	194,907	773,579	219,612	(281,891)
General Plant - Replace 6GHz MW radios - Aug 2014	CAGW	1,232,444	29,064	207,544	67,735	(84,447)
Total General Plant		<u>5,826,132</u>	<u>223,972</u>	<u>981,123</u>	<u>287,347</u>	<u>(366,338)</u>
Total All Plant		<u>14,848,089</u>	<u>417,126</u>	<u>1,411,672</u>	<u>377,440</u>	<u>(487,119)</u>
Check Totals		14,848,089	417,126	-	-	-
Factor Summary						
	JBG	2,663,579	58,201	122,984	24,586	(34,064)
	CAGW	7,590,822	164,018	515,109	133,242	(171,164)
	SO	4,593,688	194,907	773,579	219,612	(281,891)
Subtotal		<u>14,848,089</u>	<u>417,126</u>	<u>1,411,672</u>	<u>377,440</u>	<u>(487,119)</u>
check		-	-	-	-	-

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions
Bench Request 10
Washington-allocated Plant Values bewteen \$500k and \$1M

Page 8.4 - Projects between \$500k - \$1M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	2,334,290	JBG	22.9539%	535,810	
Steam Production	312	PRO	-	CAGW	23.0849%	-	
Hydro Production	332	PRO	6,353,407	CAGW	23.0849%	1,466,677	
Transmission	355	PRO	3,387,729	JBG	22.9539%	777,616	
Transmission	355	PRO	2,438,508	CAGW	23.0849%	562,927	
General	397	PRO	-	SO	6.8539%	-	
General	397	PRO	-	CAGW	23.0849%	-	
Distribution	360	PRO	-	WA	Situs	-	
Total Rate Base			<u>14,513,935</u>			<u>3,343,029</u>	8.4.2
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(56,971)	JBG	22.9539%	(13,077)	
Accumulated Reserve	108SP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108HP	PRO	(135,164)	CAGW	23.0849%	(31,203)	
Accumulated Reserve	108TP	PRO	(30,988)	JBG	22.9539%	(7,113)	
Accumulated Reserve	108TP	PRO	(49,514)	CAGW	23.0849%	(11,430)	
Accumulated Reserve	108GP	PRO	-	SO	6.8539%	-	
Accumulated Reserve	108GP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108360	PRO	-	WA	Situs	-	
Total Accumulated Reserve			<u>(272,639)</u>			<u>(62,823)</u>	8.4.3
Adjutment to Expense:							
Depreciation Expense	403SP	PRO	56,971	JBG	22.9539%	13,077	
Depreciation Expense	403SP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403HP	PRO	118,477	CAGW	23.0849%	27,350	
Depreciation Expense	403TP	PRO	30,988	JBG	22.9539%	7,113	
Depreciation Expense	403TP	PRO	43,999	CAGW	23.0849%	10,157	
Depreciation Expense	403GP	PRO	-	SO	6.8539%	-	
Depreciation Expense	403GP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403360	PRO	-	WA	Situs	-	
Total Depreciation Expense			<u>250,435</u>			<u>57,697</u>	8.4.3

Description of Adjustment

This adjustment places into rate base plant additions between \$500 thousand and \$1 million on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
(cont.) Major Plant Additions
Bench Request 10
Washington-allocated Plant Values bewteen \$500k and \$1M

Page 8.4.1 - Projects between \$500k - \$1M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjust	SCHMAT	PRO	87,960	JBG	22.954%	20,190	
Schedule M Adjust	SCHMDT	PRO	315,278	JBG	22.954%	72,369	
Def Inc Tax Expense	41010	PRO	86,269	JBG	22.954%	19,802	
YE ADIT	282	PRO	(110,645)	JBG	22.954%	(25,397)	
Schedule M Adjust	SCHMAT	PRO	162,475	CAGW	23.085%	37,507	
Schedule M Adjust	SCHMDT	PRO	442,711	CAGW	23.085%	102,199	
Def Inc Tax Expense	41010	PRO	106,353	CAGW	23.085%	24,551	
YE ADIT	282	PRO	(132,101)	CAGW	23.085%	(30,495)	

Description of Adjustment

This adjustment places into rate base plant additions between \$500 thousand and \$1 million on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Addition Adjustment - Tax Summary
Bench Request 10
Washington-allocated Plant Values Between \$500k - \$1M

Page 8.4.4 - Projects between \$500k - \$1M

Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	WA GRC		
				Def Inc Tax 41010	Mar-15 YE ADIT	
Jim Bridger Steam Plant - May 2014	JBG	2,334,290	56,971	107,780	19,282	(27,589)
Total Steam		<u>2,334,290</u>	<u>56,971</u>	<u>107,780</u>	<u>19,282</u>	<u>(27,589)</u>
Soda Springs Screen Upgrade - Jan 2014	CAGW	3,100,387	79,997	143,151	23,968	(28,670)
Swift 11 Generator Rewind - Oct 2014	CAGW	3,253,020	38,479	150,200	42,399	(53,974)
Total Hydro Plant		<u>6,353,407</u>	<u>118,477</u>	<u>293,351</u>	<u>66,367</u>	<u>(82,644)</u>
Transmission U2 GSU Transformer Upgrade Replacement - Sept 2014	JBG	3,387,729	30,988	207,498	66,987	(83,056)
Middleton-Toquerville: 69 kV Line Rebuild - Feb 2014	CAGW	2,438,508	43,999	149,360	39,986	(49,457)
Total Transmission Plant allocated CAGW		<u>5,826,238</u>	<u>74,987</u>	<u>356,858</u>	<u>106,973</u>	<u>(132,513)</u>
Total All Plant		<u>14,513,935</u>	<u>250,435</u>	<u>757,989</u>	<u>192,622</u>	<u>(242,746)</u>
Check Totals		14,513,935	250,435	-	-	-
Factor Summary						
	JBG	5,722,019	87,960	315,278	86,269	(110,645)
	CAGW	8,791,916	162,475	442,711	106,353	(132,101)
Subtotal		<u>14,513,935</u>	<u>250,435</u>	<u>757,989</u>	<u>192,622</u>	<u>(242,746)</u>
check		-	-	-	-	-

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions
Bench Request 10
Washington-allocated Plant Values Greater than \$1M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	5,459,614	JBG	22.9539%	1,253,194	
Steam Production	312	PRO	-	CAGW	23.0849%	-	
Hydro Production	332	PRO	48,993,892	CAGW	23.0849%	11,310,184	
Transmission	355	PRO	-	JBG	22.9539%	-	
Transmission	355	PRO	-	CAGW	23.0849%	-	
General	397	PRO	-	SO	6.8539%	-	
General	397	PRO	-	CAGW	23.0849%	-	
Distribution	360	PRO	8,533,785	WA	Situs	8,533,785	
Total Rate Base			<u>62,987,291</u>			<u>21,097,163</u>	8.4.2
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(132,899)	JBG	22.9539%	(30,506)	
Accumulated Reserve	108SP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108HP	PRO	(1,313,271)	CAGW	23.0849%	(303,167)	
Accumulated Reserve	108TP	PRO	-	JBG	22.9539%	-	
Accumulated Reserve	108TP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108GP	PRO	-	SO	6.8539%	-	
Accumulated Reserve	108GP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108360	PRO	(144,715)	WA	Situs	(144,715)	
Total Accumulated Reserve			<u>(1,590,885)</u>			<u>(478,388)</u>	8.4.3
Adjutment to Expense:							
Depreciation Expense	403SP	PRO	132,899	JBG	22.9539%	30,506	
Depreciation Expense	403SP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403HP	PRO	1,261,176	CAGW	23.0849%	291,141	
Depreciation Expense	403TP	PRO	-	JBG	22.9539%	-	
Depreciation Expense	403TP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403GP	PRO	-	SO	6.8539%	-	
Depreciation Expense	403GP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403360	PRO	144,715	WA	Situs	144,715	
Total Depreciation Expense			<u>1,538,790</u>			<u>466,362</u>	8.4.3

Description of Adjustment

This adjustment places into rate base plant additions greater than \$1 million on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
(cont.) Major Plant Additions
Bench Request 10
Washington-allocated Plant Values Greater than \$1M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjust	SCHMAT	PRO	132,899	JBG	22.954%	30,506	
Schedule M Adjust	SCHMDT	PRO	252,085	JBG	22.954%	57,863	
Def Inc Tax Expense	41010	PRO	45,232	JBG	22.954%	10,383	
YE ADIT	282	PRO	(64,659)	JBG	22.954%	(14,842)	
Schedule M Adjust	SCHMAT	PRO	1,261,176	CAGW	23.085%	291,141	
Schedule M Adjust	SCHMDT	PRO	18,646,523	CAGW	23.085%	4,304,529	
Def Inc Tax Expense	41010	PRO	6,597,913	CAGW	23.085%	1,523,121	
YE ADIT	282	PRO	(8,878,281)	CAGW	23.085%	(2,049,541)	
Schedule M Adjust	SCHMAT	PRO	144,715	WA	Situs	144,715	
Schedule M Adjust	SCHMDT	PRO	394,027	WA	Situs	394,027	
Def Inc Tax Expense	41010	PRO	94,616	WA	Situs	94,616	
YE ADIT	282	PRO	(124,979)	WA	Situs	(124,979)	

Description of Adjustment

This adjustment places into rate base plant additions greater than \$1 million on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Addition Adjustment - Tax Summary
Bench Request 10
Washington-allocated Plant Values Greater than \$1M

Page 8.4.4 - Projects >\$1M

						WA GRC
Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	Def Inc Tax 41010	Mar-15 YE ADIT	
Jim Bridger U1 Replace Cooling Tower- May 2014	JBG	5,459,614	132,899	252,085	45,232	(64,659)
Total Steam		<u>5,459,614</u>	<u>132,899</u>	<u>252,085</u>	<u>45,232</u>	<u>(64,659)</u>
Merwin Upstream Collector & Trans - March 2014	CAGW	48,993,892	1,261,176	18,646,523	6,597,913	(8,878,281)
Total Hydro Plant		<u>48,993,892</u>	<u>1,261,176</u>	<u>18,646,523</u>	<u>6,597,913</u>	<u>(8,878,281)</u>
Union Gap - Add 230 - 115kV Capacity - August 2014	WA	8,533,785	144,715	394,027	94,616	(124,979)
Total Distribution Plant		<u>8,533,785</u>	<u>144,715</u>	<u>394,027</u>	<u>94,616</u>	<u>(124,979)</u>
Total All Plant		<u>62,987,291</u>	<u>1,538,790</u>	<u>19,292,635</u>	<u>6,737,761</u>	<u>(9,067,919)</u>
Check Totals		62,987,291	1,538,790			
		-	-			
Factor Summary	JBG	5,459,614	132,899	252,085	45,232	(64,659)
	CAGW	48,993,892	1,261,176	18,646,523	6,597,913	(8,878,281)
	WA	8,533,785	144,715	394,027	94,616	(124,979)
Subtotal		<u>62,987,291</u>	<u>1,538,790</u>	<u>19,292,635</u>	<u>6,737,761</u>	<u>(9,067,919)</u>
	check	-	-	-	-	-

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions
Bench Request 10

Project Description	Account	Factor	In-Service Date	Jan 14 - Dec 14 Plant Additions	Factor %	WA-Allocated Amount	Group	Depreciation Expense	Depreciation Reserve
Transmission									
Alvey Series Cap Controls - Payment to BPA	355	CAGW	Feb-14	927,300	23.0849%	214,066	< \$500k	16,692	(18,778)
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	CAGW	Mar-15	-	23.0849%	-	N/A	-	-
Knott Sub Install 115-12.5 kV Transformer - Trans	355	CAGW	Dec-14	-	23.0849%	-	N/A	-	-
Line 3 Convert to 115kV - Phase 1 and 2	355	CAGW	Nov-14	-	23.0849%	-	N/A	-	-
Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles	355	CAGW	Feb-14	2,438,508	23.0849%	562,927	\$500k - \$1M	43,999	(49,514)
Purchase spare 230-69 kV 150 MVA Transformer (Klamath)	355	CAGW	Nov-14	-	23.0849%	-	N/A	-	-
U2 GSU Transformer Upgrade Replacement	355	JBG	Sep-14	3,387,729	22.9539%	777,616	\$500k - \$1M	30,988	(30,988)
Transmission Total				6,753,538		1,554,609		91,679	(99,281)
Steam Production									
JB New Sewage Treatment Plant or Lagoon	312	JBG	Jun-14	1,335,795	22.9539%	306,617	< \$500k	29,038	(29,038)
JB U1 Burners - Major 14	312	JBG	Jun-14	1,327,783	22.9539%	304,778	< \$500k	29,163	(29,163)
JB U1 Pendant Plat Lower Replacement 14	312	JBG	May-14	2,334,290	22.9539%	535,810	\$500k - \$1M	56,971	(56,971)
JB U1 Replace Cooling Tower 13/14	312	JBG	May-14	5,459,614	22.9539%	1,253,194	> \$1M	132,899	(132,899)
Colstrip 4: Generator Repair CY13 & CY14	312	CAGW	Feb-14	545,617	23.0849%	125,955	< \$500k	15,031	(16,910)
Steam Production Total				11,003,099		2,526,354		263,103	(264,982)
Hydro Production									
ILR 4.3 Merwin Upstream Collect & Trans	332	CAGW	Mar-2014	48,993,892	23.0849%	11,310,184	> \$1M	1,261,176	(1,313,271)
ILR 6.2 Merwin Flow Controls	332	CAGW	Oct-2015	-	23.0849%	-	N/A	-	-
ILR 8.7 Speelyai Hatchery Water Intake	332	CAGW	Nov-2015	-	23.0849%	-	N/A	-	-
INU 10.6 Aquatic Connectivity 14	332	CAGW	Nov-2014	-	23.0849%	-	N/A	-	-
Merwin 1 TIV Overhaul	332	CAGW	Oct-2014	1,115,188	23.0849%	257,440	< \$500k	13,191	(13,191)
Merwin 3 TIV Overhaul	332	CAGW	Nov-2015	-	23.0849%	-	-	-	-
Soda Springs Screen Upgrade	332	CAGW	Jan-2014	3,100,387	23.0849%	715,721	\$500k - \$1M	79,997	(96,685)
Swift 1 Spare Generator Windings	332	CAGW	Jun-2014	1,614,209	23.0849%	372,638	< \$500k	33,495	(33,495)
Swift 11 Generator Rewind	332	CAGW	Oct-2014	3,253,020	23.0849%	750,956	\$500k - \$1M	38,479	(38,479)
Swift Main Net Modifications	332	CAGW	Dec-2014	-	23.0849%	-	N/A	-	-
Swift Side Nets Replacement	332	CAGW	Mar-2014	2,156,065	23.0849%	497,725	< \$500k	56,545	(59,217)
Hydro Production Total				60,232,761		13,904,664		1,482,883	(1,554,338)
General Plant									
Call Center ACD Replacement Project	397	SO	Jul-2014	4,593,688	6.8539%	314,848	< \$500k	194,907	(194,907)
Replace 6GHz MW radios Starvout to Fort Rock phase 2	397	CAGW	Aug-2014	1,232,444	23.0849%	284,508	< \$500k	29,064	(29,064)
General Plant Total				5,826,132		599,357		223,972	(223,972)
Distribution Plant									
Orchard and Wiley Substation Capacity Relief (Clinton Feeder)	360	WA	Dec-2014	-	100.0000%	-	N/A	-	-
Replace Spare 116-13.0kV 25 MVA w/ LTC - Yakima	360	WA	Dec-2014	-	100.0000%	-	N/A	-	-
Selah Substation Capacity Relief (25 MVA at Pomona Heights)	360	WA	Jan-2015	-	100.0000%	-	N/A	-	-
Union Gap - Add 230 - 115kV Capacity - TPL002	360	WA	Aug-2014	8,533,785	100.0000%	8,533,785	> \$1M	144,715	(144,715)
Distribution Plant Total				8,533,785		8,533,785		144,715	(144,715)
Total Capital Additions				92,349,315		27,118,768		2,206,352	(2,287,287)
				Ref 8.4					

Check TC Totals	EPIS	Accum Res	Depn Exp
less than \$500k	14,848,089	(423,764)	417,126
\$500 - \$1M	14,513,935	(272,639)	250,435
greater than \$1M	62,987,291	(1,590,885)	1,538,790
	92,349,315	(2,287,287)	2,206,352

**PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions**

Bench Request 10

Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Expense on Plant Adds.
Plant:						
Steam Production	312	403SP	JBG	2.773%	10,457,482	248,072
Steam Production	312	403SP	CAGW	2.755%	545,617	15,031
Hydro Production	332	403HP	CAGW	2.581%	60,232,761	1,482,883
Transmission	355	403TP	JBG	1.689%	3,387,729	30,988
Transmission	355	403TP	CAGW	1.800%	3,365,808	60,690
General	397	403GP	SO	6.014%	4,593,688	194,907
General	397	403GP	CAGW	3.947%	1,232,444	29,064
Distribution	360	403360	WA	2.795%	8,533,785	144,715
Total Plant					92,349,315	2,206,352
						Ref 8.4

Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Reserve on Plant Adds
Plant:						
Steam Production	312	108SP	JBG	2.773%	10,457,482	(248,072)
Steam Production	312	108SP	CAGW	2.755%	545,617	(16,910)
Hydro Production	332	108HP	CAGW	2.581%	60,232,761	(1,554,338)
Transmission	355	108TP	JBG	1.689%	3,387,729	(30,988)
Transmission	355	108TP	CAGW	1.800%	3,365,808	(68,292)
General	397	108GP	SO	6.014%	4,593,688	(194,907)
General	397	108GP	CAGW	3.947%	1,232,444	(29,064)
Distribution	360	108360	WA	2.795%	8,533,785	(144,715)
Total Plant					92,349,315	(2,287,287)
						Ref 8.4

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Addition Adjustment - Tax Summary
Bench Request 10

Tax Workpaper - ALL

	Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	Def Inc Tax 41010	Mar-15 YE ADIT
Jim Bridger Steam Plant	JBG	10,457,482	248,072	482,849	89,100	(126,307)
Steam Plant - Colstrip #4 - Feb 2014 In service	CAGW	545,617	15,031	25,192	3,856	(5,086)
Merwin Hydro Plant	CAGW	48,993,892	1,261,176	18,646,523	6,597,913	(8,878,281)
Hydro Plant - Jan 2014 In service	CAGW	3,100,387	79,997	143,151	23,968	(28,670)
Hydro Plant - Mar 2014 In service	CAGW	2,156,065	56,545	99,551	16,321	(22,980)
Hydro Plant - Jun 2014 In service	CAGW	1,614,209	33,495	74,534	15,575	(21,316)
Hydro Plant - Oct 2014 In service	CAGW	4,368,208	51,671	201,689	56,933	(72,477)
Hydro Plant - Nov 2014 In service	CAGW	-	-	-	-	-
Total Hydro Plant allocated CAGW		<u>60,232,761</u>	<u>1,482,883</u>	<u>19,165,448</u>	<u>6,710,710</u>	<u>(9,023,724)</u>
Transmission U2 GSU Transformer Upgrade Replacement	JBG	3,387,729	30,988	207,498	66,987	(83,056)
Transmission Plant - Feb 2014 In service	CAGW	3,365,808	60,690	206,156	55,206	(68,288)
Transmission Plant - Oct 2014 In service	CAGW	-	-	-	-	-
Transmission Plant - Dec 2014 In service	CAGW	-	-	-	-	-
Transmission Plant - Mar 2015 In service	CAGW	-	-	-	-	-
Total Transmission Plant allocated CAGW		<u>3,365,808</u>	<u>60,690</u>	<u>206,156</u>	<u>55,206</u>	<u>(68,288)</u>
Distribution Plant - Aug 2014 In service	WA	8,533,785	144,715	394,027	94,616	(124,979)
Distribution Plant - Oct 2014 In service	WA	-	-	-	-	-
Distribution Plant - Nov 2014 In service	WA	-	-	-	-	-
Distribution Plant - Dec 2014 In service	WA	-	-	-	-	-
Total Distribution Plant allocated WA		<u>8,533,785</u>	<u>144,715</u>	<u>394,027</u>	<u>94,616</u>	<u>(124,979)</u>
General Plant - Jul 2014 In service	SO	4,593,688	194,907	773,579	219,612	(281,891)
General Plant - Aug 2014 In service	CAGW	1,232,444	29,064	207,544	67,735	(84,447)
Total All Plant		<u>92,349,315</u>	<u>2,206,352</u>	<u>21,462,293</u>	<u>7,307,822</u>	<u>(9,797,778)</u>
Check Totals		92,349,315	2,206,352	-	-	-