

PacifiCorp
12 Months Ended June 2012
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMDIT	Deferred Income Tax	79.0189%	8.1838%	12.3818%	0.4155%	0.0000%	100.0000%
BOOKDEPR	Book Depreciation	54.9242%	16.1517%	28.6060%	0.3181%	0.0000%	100.0000%
COM_EQ	Communication Equipment Acct 397	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
CWC	Cash Working Capital	69.7662%	16.0810%	9.5449%	3.8236%	0.7843%	100.0000%
DDS2	Deferred Debits - Situs	85.5533%	1.0769%	1.4751%	15.7779%	-3.8831%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	10.7493%	3.5831%	21.4986%	0.0000%	64.1691%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	69.2942%	30.7058%	0.0000%	0.0000%	0.0000%	100.0000%
DITEXP	Deferred Income Tax - Expense	95.4052%	-1.7803%	6.0565%	0.3186%	0.0000%	100.0000%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.0000%
FERC	FERC Fees	51.7837%	48.2163%	0.0000%	0.0000%	0.0000%	100.0000%
FIT	Federal Income Taxes	116.8884%	3.6084%	-17.7646%	-1.7790%	-0.9532%	100.0000%
G	General Plant	33.7260%	18.5101%	45.2545%	2.5094%	0.0000%	100.0000%
G-DGP	General Plant - DGP Factor	69.7129%	30.2871%	0.0000%	0.0000%	0.0000%	100.0000%
G-DGU	General Plant - DGU Factor	69.7129%	30.2871%	0.0000%	0.0000%	0.0000%	100.0000%
GP	Total Plant	50.5310%	21.2965%	27.5148%	0.6577%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	99.8982%	0.1018%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0000%	25.4012%	74.5988%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	55.5824%	14.7630%	14.2455%	15.4091%	0.0000%	100.0000%
IBT	Income Before Taxes	133.6400%	7.1875%	-35.3853%	-3.5436%	-1.8986%	100.0000%
I-DGP	Intangible Plant - DGP Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-SG	Intangible Plant - SG Factor	85.5367%	14.4633%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	2.5219%	45.8485%	51.6296%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	43.5773%	7.2028%	34.6388%	14.5811%	0.0000%	100.0000%
MSS	Materials & Supplies	78.1803%	0.6070%	21.2127%	0.0000%	0.0000%	100.0000%
NONE	Not Functionalized	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NUTIL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHDGP	Other Revenues - DGP Factor	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSE	Other Revenues - SE Factor	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSG	Other Revenues - SG Factor	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
12 Months Ended June 2012
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
OTHSITUS	Other Revenues - SITUS	0.5770%	0.0000%	0.0000%	0.0000%	99.4230%	100.0000%
OTHSO	Other Revenues - SO Factor	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
PT	Production / Transmission	72.0983%	27.9017%	0.0000%	0.0000%	0.0000%	100.0000%
PTD	Prod, Trans, Dist Plant	50.8917%	19.6948%	29.4134%	0.0000%	0.0000%	100.0000%
REVREQ	Revenue Requirement	67.1540%	15.8711%	13.5942%	2.8063%	0.5744%	100.0000%
SCHMA	Schedule M Additions	51.5778%	17.7852%	29.2078%	1.2604%	0.1688%	100.0000%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAP	Schedule M Additions - Permanent	47.2209%	13.8625%	31.1208%	7.7958%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	46.6957%	14.0004%	31.4305%	7.8734%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	51.6160%	17.8196%	29.1910%	1.2031%	0.1703%	0.0000%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT-SE	Schedule M Additions - Temporary-SE	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	68.7900%	11.2240%	16.5612%	1.0258%	2.3990%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	50.3619%	21.9566%	27.6596%	0.0219%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	46.6613%	13.9254%	31.4659%	7.9474%	0.0000%	100.0000%
SCHMD	Schedule M Deductions	62.6911%	14.5665%	19.7702%	0.5215%	2.4508%	100.0000%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDP	Schedule M Deductions - Permanent	45.9076%	7.3800%	33.1228%	13.5895%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent- SO	43.5773%	7.2028%	34.6388%	14.5811%	0.0000%	100.0000%
SCHMDT	Schedule M Deductions - Temporary	62.8016%	14.6138%	19.6823%	0.4354%	2.4669%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	54.0309%	7.1659%	18.7175%	6.6066%	13.4792%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	44.2718%	16.0815%	36.6533%	2.9934%	0.0000%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	57.5039%	17.8512%	24.1376%	0.5073%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	44.2740%	55.7260%	0.0000%	0.0000%	100.0000%

Appendix
 II
 Financial Statements
 of the Corporation

	1998	1999	2000	2001	2002
Assets					
Current Assets					
Cash and cash equivalents					
Accounts receivable					
Inventory					
Prepaid expenses					
Other current assets					
Property, plant and equipment					
Intangible assets					
Other non-current assets					
Liabilities					
Current Liabilities					
Accounts payable					
Accrued liabilities					
Deferred tax liabilities					
Other current liabilities					
Long-term liabilities					
Debt					
Other long-term liabilities					
Equity					
Common stock					
Retained earnings					
Other equity					

Continued on next page

12 Months Ended June 2012

**Gross Plant
(In 000's)**

Description	Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	CUSTOMER	DMISC
Production Plant		P	10,311,125	10,311,125	0	0	0	0
Transmission Plant		T	4,500,576	0	4,500,576	0	0	0
Distribution Plant		DPW	5,664,711	0	0	5,664,711	0	0
Mining	SE	P	290,389	290,389	0	0	0	0
General Plant								
Business Centers	CN	CUST	24,957	0	0	0	24,957	0
Utah Mine	SE	P	646	646	0	0	0	0
	SG	P	211,998	211,998	0	0	0	0
	SG	T	216	0	216	0	0	0
	SO	DPW	0	0	0	0	0	0
	SG	P	0	0	0	0	0	0
	SG	DPW	0	0	0	0	0	0
	SG	P	0	0	0	0	0	0
General Plant	SITUS	DPW	218,642	0	0	218,642	0	0
General Plant	SITUS	P	0	0	0	0	0	0
General Plant	SITUS	TD	294,275	0	130,287	163,988	0	0
Total General Plant			750,734	212,644	130,503	382,630	24,957	0
Intangible Plant								
Customer Service Sys	CN	CUST	121,884	0	0	0	121,884	0
Customer Service Sys	SE	P	3,662	3,662	0	0	0	0
Washington Hydro	SG	P	0	0	0	0	0	0
Utah Hydro	SG	T	47,608	0	47,608	0	0	0
Colorado Steam-UPD	SG	P	232,665	232,665	0	0	0	0
	SG	P	48,891	48,891	0	0	0	0
Oregon Trans	SO	P	29,275	29,275	0	0	0	0
Utah Mine	SO	PTD	303,714	152,939	66,754	84,021	0	0
Utah	SO	TD	12,688	0	5,617	7,070	0	0
Utah G/O	SO	LABOR	0	0	0	0	0	0
Utah G/O	SITUS	TD	8,136	0	3,602	4,534	0	0
Total Intangible Plant			808,523	467,432	123,582	95,626	121,884	0
Total Gross Plant			22,326,058	11,281,590	4,754,661	6,142,967	146,841	0
GP Factor			100.0000%	50.5310%	21.2965%	27.5148%	0.6577%	0.0000%

Functional Allocators:		<u>Prod</u>	<u>Trans</u>	<u>DPW</u>	<u>CUST</u>	<u>DMISC</u>
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TD	100.0000%	0.0000%	44.2740%	55.7260%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
PTD	100.0000%	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%
LABOR	100.0000%	43.5773%	7.2028%	34.6388%	14.5811%	0.0000%

PacifiCorp
12 Months Ended June 2012
FERC FORM 1 Funtionalization Factors

Factor	Total	Production	Transmission	DPW	CUST	DMSC
PLANT	20,476,413	10,311,125	4,500,576	5,664,711	0	0
UNCLASSIFIED PLANT	0				0	0
TOTAL PLANT	20,476,413	10,311,125	4,500,576	5,664,711	0	0
PLANT %						
P	100.0000%	100.0000%				
T	100.0000%		100.0000%			
DPW	100.0000%			100.0000%		
PTD	100.0000%	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%
PT	100.0000%	69.6147%	30.3853%			
TD	100.0000%		44.2740%	55.7260%		

LABOR	315,263,720	137,383,311	22,707,903	109,203,634	45,968,872	0
LABOR %	100.0000%	43.5773%	7.2028%	34.6388%	14.5811%	0.0000%

Source: Ferc Form 1 (Dec 2011) - pg. 354

Material & Supplies	83,578,640	65,342,036	507,347	17,729,257	0	0
Material & Supplies %	100.0000%	78.1803%	0.6070%	21.2127%	0.0000%	0.0000%

Source: Ferc Form 1 (Dec 2011) - pg. 227, Total Company

FERC (mWh)	30,244,302	15,661,605	14,582,697	0	0	0
FERC %	100.0000%	51.7837%	48.2163%	0.0000%	0.0000%	0.0000%

Source: FERC reporting requirement No. 582 - (from Transmissio Dept., 10-08-12)

PacifiCorp
12 Months Ended June 2012
Depreciation Expense

Function	Amount	Production	Transmission	DPW	CUST	DMSC
CUST	1,748	-	-	-	1,748	-
DPW	153,056	-	-	153,056	-	-
P	294,284	294,284	-	-	-	-
PTD	14,945	7,526	3,285	4,134	-	-
T	85,469	-	85,469	-	-	-
Book Depreciation	549,502	301,810	88,754	157,190	1,748	-
BookDepr Factor	100.00%	54.9242%	16.1517%	28.6060%	0.3181%	0.0000%
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
PTD	100.0000%	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%
TD	100.0000%	0.0000%	44.2740%	55.7260%	0.0000%	0.0000%
G	100.0000%	33.7260%	18.5101%	45.2545%	2.5094%	0.0000%

PacifiCorp
12 Months Ended June 2012
Account 456

Main Account	Factor	Function	Amount	Production	Transmission	DPW	Customer	DMSC
456	OTHER	DMSC	1,870	0	0	0	0	1,870
456	SG	P	31,656	31,656	0	0	0	0
456	SE	T	11,357	0	11,357	0	0	0
456	SG	P	55,130	55,130	0	0	0	0
456	SG	T	63,169	0	63,169	0	0	0
456	SO	DMSC	-27	0	0	0	0	-27
456	SITUS	DMSC	51,572	0	0	0	0	51,572
456	SITUS	P	299	299	0	0	0	0
Total Situs Revenues			51,871	299	0	0	0	51,572
Total CN Revenues			0	0	0	0	0	0
Total SE Revenues			11,357	0	11,357	0	0	0
Total SG Revenues			149,954	86,786	63,169	0	0	0
Total SO Revenues			-27	0	0	0	0	-27
Total Operation			215,027	87,085	74,526	0	0	53,416
OTHSITUS			100.0000%	0.5770%	0.0000%	0.0000%	0.0000%	99.4230%
CN Factor			0.0000%					
OTHSE			100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
OTHSG			100.0000%	57.8748%	42.1252%	0.0000%	0.0000%	0.0000%
OTHSO			100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Total Operation Factor			100.0000%	40.4996%	34.6590%	0.0000%	0.0000%	24.8413%
			<u>Total</u>	<u>Prod</u>	<u>Trans</u>	<u>DPW</u>	<u>CUST</u>	<u>DMSC</u>
		P	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
		T	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
		TD	100.00%	0.00%	44.27%	55.73%	0.00%	0.00%
		CUST	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
		DPW	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
		PTD	100.00%	50.36%	21.98%	27.66%	0.00%	0.00%
		DMSC	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

PacifiCorp
12 Months Ended June 2012
General Plant

Description	Alloc. Factor	Funct.	Amount	Prod	Trans	DPW	CUST	DMISC	
Business Centers	CN	CUST	24,957	0	0	0	24,957	0	
	SE	P	646	646	0	0	0	0	
	SG	P	211,998	211,998	0	0	0	0	
	SG	T	216	0	216	0	0	0	
	SG	TD	0	0	0	0	0	0	
General Plant	SO	DPW	0	0	0	0	0	0	
	SO	PTD	243,824	122,780	53,591	67,453	0	0	
	SO	TD	0	0	0	0	0	0	
	SO	P	0	0	0	0	0	0	
	SSGCH	SG	P	0	0	0	0	0	
	SSGCT	SG	DPW	0	0	0	0	0	
	SSGCT	SG	P	0	0	0	0	0	
		SITUS	DPW	218,642	0	0	218,642	0	0
		SITUS	P	0	0	0	0	0	
		SITUS	TD	294,275	0	130,287	163,988	0	0
Total-CUST			24,957	0	0	0	24,957	0	
Total-TD			294,275	0	130,287	163,988	0	0	
Total-PTD			243,824	122,780	53,591	67,453	0	0	
Total-DPW			218,642	0	0	218,642	0	0	
Total-SSGCH			0	0	0	0	0	0	
Total-SSGCT			0	0	0	0	0	0	
Total-G-SG			212,214	211,998	216	0	0	0	
Total-SE			646	646	0	0	0	0	
Total-G-Situs			512,917	0	130,287	382,630	0	0	
Total-SO			243,824	122,780	53,591	67,453	0	0	
Total-General Plant			994,558	335,424	184,094	450,083	24,957	0	
G-SG Factor			100.00%	99.8982%	0.1018%	0.0000%	0.0000%	0.0000%	
-			100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
G-SITUS Factor			100.00%	0.0000%	25.4012%	74.5988%	0.0000%	0.0000%	
SO Factor			100.00%	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%	
G Allocator			100.00%	33.7260%	18.5101%	45.2545%	2.5094%	0.0000%	
Total Gen. Plant			994,558						
Mining		acct 399 from	290,389	646	291,035				
Total		P	1,284,947						

Functional Allocators:		Prod	Trans	DPW	CUST	DMISC
P	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
T	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TD	100.00%	0.00%	44.27%	55.73%	0.00%	0.00%
CUST	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DPW	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
PTD	100.00%	50.36%	21.98%	27.66%	0.00%	0.00%
GP	100.00%	50.53%	21.30%	27.51%	0.66%	0.00%

PacifiCorp
12 Months Ended June 2012
Intangible Plant
(In 000's)

Alloc. Factor	Funct.	Amount	Production	Transmisssion	DPW	Customer	DMSC
CN	CUST	121,884	0	0	0	121,884	0
SE	P	3,662	3,662	0	0	0	0
SG	P	-	0	0	0	0	0
SG	T	47,608	0	47,608	0	0	0
SG	P	232,665	232,665	0	0	0	0
SG	P	48,891	48,891	0	0	0	0
SO	CUST	7,767	0	0	0	7,767	0
SO	DPW	24,000	0	0	24,000	0	0
SO	P	29,275	29,275	0	0	0	0
SO	PTD	303,714	152,939	66,754	84,021	0	0
SO	TD	12,688	0	5,617	7,070	0	0
SO	LABOR	-	0	0	0	0	0
SO	DMSC	-	0	0	0	0	0
SITUS	DPW	107	0	0	107	0	0
SITUS	PTD	463	233	102	128	0	0
SITUS	T	531	0	531	0	0	0
SITUS	TD	8,136	0	3,602	4,534	0	0
Total-DGP		-	-	-	-	-	-
Total-DGU		-	-	-	-	-	-
Total-SG		329,164	281,556	47,608	-	-	-
Total-SITUS		9,236	233	4,235	4,768	-	-
Total-Intangible		841,390	467,664	124,214	119,860	129,651	-
I-SG FACTOR		100.00%	85.5367%	14.4633%	0.0000%	0.0000%	0.0000%
I-Situs FACTOR		100.00%	2.5219%	45.8485%	51.6296%	0.0000%	0.0000%
I FACTOR		100.00%	55.5824%	14.7630%	14.2455%	15.4091%	0.0000%

Functional Allocators:

		<u>Prod</u>	<u>Trans</u>	<u>DPW</u>	<u>CUST</u>	<u>DMSC</u>
P	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
T	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TD	100.00%	0.00%	44.27%	55.73%	0.00%	0.00%
CUST	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DPW	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
PTD	100.00%	50.36%	21.98%	27.66%	0.00%	0.00%
DMSC	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
LABOR	100.00%	43.58%	7.20%	34.64%	14.58%	0.00%

PacifiCorp
12 Months Ended June 2012
Schedule M

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMDT	BADDEBT	CUST	-	-	-	-	-	-
SCHMDT	CN	CUST	48	-	-	-	48	-
SCHMDT	GPS	GP	-	-	-	-	-	-
SCHMDT	GPS	P	-	-	-	-	-	-
SCHMDT	GPS	PTD	105,221	52,985	23,127	29,109	-	-
SCHMDT	SG	P	200,371	200,371	-	-	-	-
SCHMDT	SG	GP	-	-	-	-	-	-
SCHMDT	SE	P	33,039	33,039	-	-	-	-
SCHMDT	SNP	PTD	78,813	39,687	17,323	21,803	-	-
SCHMDT	SO	ESD	4,556	1,367	456	2,734	-	-
SCHMDT	SO	GP	6,552	3,311	1,395	1,803	43	-
SCHMDT	SO	LABOR	3,624	1,579	261	1,255	528	-
SCHMDT	SO	PTD	4,361	2,196	959	1,206	-	-
SCHMDT	OTHER	CUST	-	-	-	-	-	-
SCHMDT	OTHER	DMSC	46,653	-	-	-	-	46,653
SCHMDT	OTHER	DPW	33	-	-	33	-	-
SCHMDT	OTHER	LABOR	5,652	2,463	407	1,958	824	-
SCHMDT	OTHER	P	106,235	106,235	-	-	-	-
SCHMDT	OTHER	PT	5,812	4,046	1,766	-	-	-
SCHMDT	OTHER	GP	1,163	588	248	320	8	-
SCHMDT	TAXDEPR	TAXDEPR	1,309,115	752,792	233,693	315,989	6,641	-
SCHMDT	SITUS	DMSC	606	-	-	-	-	606
SCHMDT	SITUS	DPW	4	-	-	4	-	-
SCHMDT	SITUS	GP	-	-	-	-	-	-
SCHMDT	SITUS	LABOR	1,664	725	120	576	243	-
SCHMDT	SITUS	P	1,224	1,224	-	-	-	-
SCHMDT	SITUS	GP	950	480	202	261	6	-
Total-GPS			105,221	52,985	23,127	29,109	-	-
Total-CN			48	-	-	-	48	-
Total-SG			200,371	200,371	-	-	-	-
Total-SE			33,039	33,039	-	-	-	-
Total-SNP			78,813	39,687	17,323	21,803	-	-
Total SO			19,094	8,453	3,071	6,999	572	-
Total OTHER			165,548	113,331	2,421	2,311	832	46,653
Total TAXDEPR			1,309,115	752,792	233,693	315,989	6,641	-
Total-SITUS			4,496	2,429	322	842	297	606
Total SCHMDT			1,915,697	1,203,088	279,956	377,052	8,342	47,259
SCHMDT-GPS			100.00%	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%
SCHMDT-CN			100.00%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
SCHMDT-SG			100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDT-SE			100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDT-SNP			100.00%	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%
SCHMDT-SO			100.00%	44.2718%	16.0815%	36.6533%	2.9934%	0.0000%
SCHMDT-OTHER			100.00%	68.4585%	1.4623%	1.3958%	0.5024%	28.1810%
SCHMDT-TAXDEPR			100.00%	57.5039%	17.8512%	24.1376%	0.5073%	0.0000%
SCHMDT-SITUS			100.00%	54.0309%	7.1659%	18.7175%	6.6066%	13.4792%
SCHMDT FACTOR			100.00%	62.8016%	14.6138%	19.6823%	0.4354%	2.4669%

PacifiCorp
12 Months Ended June 2012
Reg Assets / Deferred Debits

	Pri-Acct	Factor	Function	Total	Production	Transmission	DPW	CUST	DMSC
RA-SE	182M	SE	P	10,608	10,608	0	0	0	0
RA-SG	182M	SG	P	0	0	0	0	0	0
RA-SGCT	182M	SGCT	P	6,267	6,267	0	0	0	0
RA-SG-P	182M	SG-P	P	0	0	0	0	0	0
RA-SO	182M	SO	DMSC	6,095	0	0	0	0	6,095
RA-SO	182M	SO	DPW	0	0	0	0	0	0
RA-SO	182M	SO	ESD	3,403	1,021	340	2,042	0	0
RA-SO	182M	SO	P	0	0	0	0	0	0
RA-SO	182M	SO	TD	0	0	0	0	0	0
RA-OTHER	182M	OTHER	CUST	-5,036	0	0	0	-5,036	0
RA-OTHER	182M	OTHER	DMSC	10,162	0	0	0	0	10,162
RA-OTHER	182M	OTHER	LABOR	12,370	5,391	891	4,285	1,804	0
RA-OTHER	182M	OTHER	P	122,434	122,434	0	0	0	0
Total-SO				9,498	1,021	340	2,042	-	6,095
Total-OTHER				149,097	132,431	2,984	6,753	(3,232)	10,162
Total SITUS				18,950	16,212	204	280	2,990	(736)
Total RA				194,420	166,539	3,528	9,074	(242)	15,520
DDSO2 FACTOR				100.00%	10.7493%	3.5831%	21.4986%	0.0000%	64.1691%
DDS2 FACTOR				100.00%	85.5533%	1.0769%	1.4751%	15.7779%	-3.8831%
DD-SE	186M	SE	P	13,381	13,381	-	-	-	-
DD-SG	186M	SG	P	38,398	38,398	-	-	-	-
DD-SG	186M	SG	T	17,015	-	17,015	-	-	-
DD-SO	186M	SO	DMSC	15	-	-	-	-	15
DD-SITUS	186M	SITUS	T	-	-	-	-	-	-
DD-SITUS	186M	SITUS	LABOR	-	-	-	-	-	-
Total SITUS				-	-	-	-	-	-
Total SG				55,413	38,398	17,015	-	-	-
Total-SO				15	-	-	-	-	15
Total-DD				68,809	51,779	17,015	-	-	15
DDS6 FACTOR				0.00%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DEFSG FACTOR				100.00%	69.2942%	30.7058%	0.0000%	0.0000%	0.0000%
DDSO6 FACTOR				100.00%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Major Adjustment									
1998 Early Retirement			LABOR	-	-	-	-	-	-
1999 Early Retirement			LABOR	-	-	-	-	-	-
Transition Planning			PTD	-	-	-	-	-	-
Environmental Clean-up			ESD	-	-	-	-	-	-
Y2K			PTD	-	-	-	-	-	-
Subtotal Major Adjustments				-	-	-	-	-	-
Total 186M SO				15	-	-	-	-	15

PacifiCorp
12 Months Ended June 2012
Reg Assets / Deferred Debits

Pri-Acct	Factor	Function	Total	Production	Transmission	DPW	CUST	DMSC
Total 182 &186			263,229	218,318	20,543	9,074	(242)	15,535

	Total	Production	Transmission	Poles & Wires	Customers	Miscellaneous
DMSC	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
ESD	100.0000%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
GP	100.0000%	50.5310%	21.2965%	27.5148%	0.6577%	0.0000%
RETAIL	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
LABOR	100.0000%	43.5773%	7.2028%	34.6388%	14.5811%	0.0000%
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PT	100.0000%	69.6147%	30.3853%	0.0000%	0.0000%	0.0000%
PTD	100.0000%	50.3561%	21.9793%	27.6646%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.0000%	57.5039%	17.8512%	24.1376%	0.5073%	0.0000%
TD	100.0000%	0.0000%	44.2740%	55.7260%	0.0000%	0.0000%