

Item	Ref.	Amount
Revenue Requirement Impact of Non-Property Related Temporary Book-Tax Differences	(RF-6), Pg. 2	(779,358)
Revenue Requirement Impact of Property Related Temporary Book-Tax Differences	(RF-6), Pg. 5	753,467
Total Revenue Requirement Impact of Normalization vs. Flow-Through		(25,891)

Revenue Requirement Impact of Non-Property Related Temporary Book-Tax Differences					
Item	Deferred Income Tax Expense		Accum. Deferred Income Taxes		Total
Test Period Amount	(RF-6), Pg. 3	(403,815)	(RF-6), Pg. 4	(1,089,578)	
Net-to-Gross Bump-Up / Pre-Tax Return on Rate Base		1.613218	A	0.117400	
Revenue Requirement Impact		(651,442)		(127,916)	(779,358)

Weighted Average Cost of Capital: 2010 WA GRC					
Item	Capital Structure	Embedded Cost	Weighted Cost	Tax Gross-Up	Pre-Tax Cost
DEBT	47.60%	5.89%	2.804%	1.000000	2.804%
PREFERRED	0.30%	5.41%	0.016%	1.613218	0.026%
COMMON	52.10%	10.60%	5.523%	1.613218	8.910%
TOTAL	100.000%		8.343%		11.740% A

Book-Tax Difference		
Description	#	Amount
30% capitalized labor costs for Powertax input	105.100	(578,588)
Depreciation Flow-Through ~ WA	105.115	259,869
Book Depreciation	105.120	(16,085,130)
Book Depreciation ~ PMI	105.121	(1,240,064)
Repairs Deduction	105.122	3,900,673
Section 481a Adjustment - Repair Deduction	105.123	(513,440)
Tax Depreciation	105.125	38,857,656
Tax Depreciation ~ PMI	105.126	2,039,389
CIAC	105.130	(1,351,601)
Capitalized Depreciation	105.137	140,296
Highway Relocation	105.140	(129,554)
AFUDC Debt	105.141	915,065
AFUDC Equity	105.141	1,663,309
Avoided Costs	105.142	(2,197,929)
Capitalization of Test Energy	105.146	(5,888)
Gain / (Loss) on Prop. Disposition	105.152	703,185
Coal Mine Development	105.165	12,972
Coal Mine Extension	105.170	49,169
Removal Cost	105.175	1,451,241
Book Gain/Loss on Land Sales	105.470	30,301
R & E - Sec.174 Deduction	320.210	256,623
SO2 Emission Allowances	-----	192,891
Removal of Colstrip #3	-----	116,448
Malin Line Amortization	-----	(291,667)
Depreciation Flow-Through ~ WA	-----	525,562
Eliminate State Income Tax Expense	-----	(2,233,276)
Washington Allocated Property Related Deferred Income Tax Expense		26,487,512
Basis Intangible Difference	105.143	130,619
Coal Mine Extension Costs-PP&E-PMI	105.171	59,267
Willow Wind Account Receivable	120.105	(39,930)
Distribution O&M Amort of Writeoff	145.030	(17)
Sec. 263A Inventory Change - PMI	205.411	24,955
Bad Debts Allowance - Cash Basis	220.100	55,534
Def Reg Asset-Transmission Svc Deposit	415.110	51,536
Environmental Clean-up Accrual	415.300	(9,662)
Contra - RTO Grid West N/R Allowance	415.801	4,457
RTO Grid West Note Receivable - w/o- WA	415.803	(17,815)
Unrecovered Plant-Powerdale	415.850	(222,520)
WA - Chehalis Plant Revenue Requirement	415.896	(1,138,530)
Tenant Lease Allow - PSU Call Cntr	425.110	1,624
Unearned Joint Use Pole Contact Revenue	425.215	4,519
Duke/Hermiston Contract Renegotiation	425.225	63,273
Reg Asset Balance Reclass	430.110	73,638
Misc Non-Current and Accrued Liability	505.145	23,441
Misc Current and Accrued Liability	505.150	51,898
Bonus Liability - Electric - Cash Basis (2.5 months)	505.400	(1,079)
Vacation Accrual - PMI	505.510	(5,459)
Vacation Accrual-Cash Basis(2.5 mos)	505.600	14,971
Coal Mine Development-PMI	610.000	(360,218)
PMI Devt Cost Amort	610.100	284,326
Amort NOPAs 99-00 RAR	610.100N	1,643
Bridger Coal Company Gain/Loss on Assets Disposed	610.111	150
PMI EITF Pre-Stripping Costs	610.114	17,925
Property Insurance(same as Injuries & Damages)	705.210	(3,080)
U of WY Contract Amort - Prepaid	715.100	10
Redding Renegotiated Contract - Prepaid	715.800	46,102
Deferred Compensation Accrual - Cash Basis	720.200	4,778
Pension / Retirement Accrual - Cash Basis	720.300	(1,797)
Severance Accrual - Cash Basis	720.500	6,552
Post Merger Loss-Reacq Debt - Addback	740.100	(76,020)
Injuries and Damages Accrual - Cash Basis	910.530	28,501
Wasach workers comp reserve	910.580	7,195
Bridger Coal Company Underground Mine Cost Depletion	910.905	10,931
Bridger Coal Company Section 471 Adjustment - PMI	910.910	(42,239)
Bridger Coal Company Extraction Taxes Payable-PMI	920.110	7,681
FAS 112 Book Reserve	920.150	(50,199)
Contra Pension Reg Asset CTG - WA	-----	384,714
Medicare Subsidy Receivable	-----	170,464
Eliminate State Income Tax Expense	-----	34,046
Washington Allocated Non-Property Related Deferred Income Tax Expense		(403,815)
Washington Allocated Total Deferred Income Tax Expense		26,083,697

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Account		Book Tax Difference		Amount
SAP	FERC	Description	#	
287726	190.1	Book Depreciation - PMI	105.121	373,317
287726	283.1	Book Depreciation - PMI	105.121	7,373,236
287726	190.1	Tax Depreciation - PMI	105.126	(615,786)
287726	283.1	Tax Depreciation - PMI	105.126	(12,010,470)
-----	282.1	Accumulated Deferred Income Taxes ~ Property (WA)	-----	(138,136,570)
-----	282.1	Accumulated Deferred Income Taxes ~ Property (WA)	-----	(262,781)
-----	190.1	S02 Emission Allowances	-----	1,600,912
-----	282.1	Removal of Costrip #3	-----	1,572,143
-----	282.1	Malin Line Amortization	-----	(510,417)
-----	283.1	Eliminate State Income Tax Expense	-----	1,116,638
Washington Allocated Property Related Accumulated Deferred Income Tax Asset / (Liability)				(139,499,778)
287704	282	Basis Intangible Difference	105.143	(409,535)
287785	282.1	1031 Exchange - CWIP	105.144	(3,095)
287483	190.1	Willow Wind Account Receivable	120.105	1,664
287324	190.1	Deferred Shares	135.200	84,874
287345	190.1	Distribution O&M Amort of Writeoff	145.030	46,748
287650	283.1	Coal Pile Inventory Adjustment	205.100	(56,228)
287415	190.1	M&S Inventory Write-Off	205.200	281,830
287723	190.1	Sec. 263A Inventory Change - PMI	205.411	18,033
287723	283.1	Sec. 263A Inventory Change - PMI	205.411	354,365
287340	190.1	Bad Debts Allowance - Cash Basis	220.100	398,515
287338	190.1	Def Reg Asset-Transmission Srvc Deposit	415.110	108,969
287728	283.1	RTO Grid West N/R Allowance for Doubtful	415.800	8,555
287402	190.1	Contra - RTO Grid West N/R Allowance for Doubtful	415.801	1,603
287737	283.1	RTO Grid West Note Receivable - w/o - WA	415.803	(43,794)
287582	283.1	Contra Pension Reg Asset CTG - WA	415.825	1,187,206
287779	283.1	Unrecovered Plant-Powerdale	415.850	(111,262)
287393	190.1	Tenant Lease Allow - PSU Call Cntr	425.110	6,201
287289	190.1	Rogue River Settlement Agreement	425.130	1,763
287290	190.1	Lewis River Settlement Agreement	425.150	12,283
287357	190.1	Other Environmental Liabilities	425.200	161,473
287429	190.1	Duke/Hermiston Contract Renegotiation	425.225	158,182
287433	190.1	BPA Conservation Rate Credit	425.295	58,496
287360	190.1	Special Assessment - DOE	425.700	6
287576	283.1	Reg Asset Balance Reclass	430.110	(57,865)
287354	190.1	Misc. Current and Accrued Liability	505.150	555,303
287323	190.1	Bonus Liability - Electric - Cash Basis (2.5 mos)	505.400	115,247
287722	190.1	Vacation Accrual - PMI	505.510	2,701
287722	283.1	Vacation Accrual - PMI	505.510	57,914
287332	190.1	Vacation Accrual - Cash Basis (2.5 mos)	505.600	1,030,739
287706	190.1	Coal Mine Development - PMI	610.000	16,312
287706	283.1	Coal Mine Development - PMI	610.000	16,401
287692	282.1	Sec 174 94-98 & 99-00 RAR	610.005N	58,730
287765	282.1	Roll (Not Ptax) 99-00 RAR	610.095N	(434,249)
287720	190.1	PMI Devt Cost Amort	610.100	(12,734)
287766	282.1	Amort NOPAs 99-00 RAR	610.100N	16,253
287720	283.1	PMI Devt Cost Amort	610.100	(3,010)
287302	190.1	PMI EITF04-06 Pre-Stripping Cost	610.114	60,968
287721	190.1	PMI Overburden Removal	610.115	1,863
287721	283.1	PMI Overburden Removal	610.115	42,857
287310	190.1	Property Insurance(same as Injuries & Damages)	705.210	128
287337	190.1	MCI FOG Wire Lease	715.100	17,562
287344	190.1	Redding Contract - Prepaid	715.800	320,802
287324	190.1	Deferred Compensation Accrual - Cash Basis	720.200	243,435
287327	190.1	Pension / Retirement Accrual - Cash Basis	720.300	67,645
287329	190.1	SERP Accrual	720.400	(6,687)
287326	190.1	Severance Accrual - Cash Basis	720.500	21,769
287675	283.1	Post Merger Loss-Reacq Debt - Addback	740.100	(452,731)
287341	190.1	Injuries and Damages Accrual - Cash Basis	910.530	237,847
287373	190.1	Wasatch workers comp reserve	910.580	127,380
287364	190.1	Merger Cost Amort	910.670	28,884
287735	283.1	Bridger Coal Company Underground Mine Cost Depletion	910.905	(29,955)
287735	190.1	Bridger Coal Company Underground Mine Cost Depletion	910.905	(1,747)
287719	283.1	Bridger Coal Company Section 471 Adjustment - PMI	910.910	(104,731)
287719	190.1	Bridger Coal Company Section 471 Adjustment - PMI	910.910	(6,501)
287725	190.1	Bridger Coal Company Reclamation Trust Earnings - PMI	920.100	176,229
287681	190.1	Bridger Coal Company Extraction Taxes Payable - PMI	920.110	19,301
287681	283.1	Bridger Coal Company Extraction Taxes Payable - PMI	920.110	451,294
287399	190.1	FAS 112 Book Reserve - Postemployment Benefits	920.150	264,622
287456	190.1	PacifiCorp Stock Incentive Plan (PSIP)	920.160	75,104
287457	190.1	Executive Stock Option Plan	920.170a	52,318
287990	283.1	DTL - PMI Deferred Tax Reclass to DTA	-----	(163,316)
287499	190.1	DTA - PMI Deferred Tax Assets	-----	163,316
-----	283.1	Environmental Clean-up Accrual	-----	(46,890)
-----	283.1	WA - Chehalis Plant Revenue Requirement	-----	(6,261,915)
-----	283.1	Eliminate State Income Tax Expense	-----	(17,023)
Washington Allocated Non-Property Related Accumulated Deferred Income Tax Asset / (Liability)				(1,089,578)
Washington Allocated Total Accumulated Deferred Income Tax Asset / (Liability)				(140,589,356)

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Tax Year Ended December 31, 2009: FLOW-THROUGH							
Schedule M Type	Current Book-Tax Difference	Current Allocated Book-Tax Difference			Current Deferred Tax	Current Deferred Tax At Statutory	Excess Debit / (Credit)
		Total	Flow-Through	Normalized			
ACRS_Fed	726,401,665	28,573,715	0	28,573,715	10,844,011	10,844,011	0
AFUDC_Debt_Fed	32,211,634	1,894,114	1,894,114	0	0	718,835	(718,835)
AFUDC_Equity_Fed	57,991,763	3,410,041	3,410,041	0	0	1,294,145	(1,294,145)
Avoid_Cost_Fed	(68,867,187)	(3,034,964)	0	(3,034,964)	(1,151,799)	(1,151,799)	0
Cap Labor-M&E/Medicare	(1,802,106)	(76,365)	(76,365)	0	0	0	0
Cap Tax Depr	(4,899,295)	(303,543)	(303,543)	0	0	(115,198)	115,198
Capitalized Sick Leave	(26,914,849)	(1,140,532)	(1,140,532)	0	0	(432,843)	432,843
CIAC_Fed	(49,049,089)	(3,288,055)	0	(3,288,055)	(1,247,850)	(1,247,850)	0
Coal_Ext_Dev_Fed	2,140,857	0	0	0	0	0	0
Highway Reloc	1,949,868	120,518	120,518	0	0	45,738	(45,738)
Section 174	9,528,629	814,288	814,288	0	0	309,030	(309,030)
TEST POWER	(149,681)	0	0	0	0	0	0
Subtotal: Property-Related Flow-Through	678,542,209	26,969,217	4,718,521	22,250,696	8,444,362	10,264,069	(1,819,707)

Tax Year Ended December 31, 2009: NORMALIZED							
Schedule M Type	Current Book-Tax Difference	Current Allocated Book-Tax Difference			Current Deferred Tax	Current Deferred Tax At Statutory	Excess Debit / (Credit)
		Total	Flow-Through	Normalized			
ACRS_Fed	726,401,665	28,573,715	0	28,573,715	10,844,011	10,844,011	0
AFUDC_Debt_Fed	32,211,634	1,894,114	0	1,894,114	718,835	718,835	0
AFUDC_Equity_Fed	57,991,763	3,410,041	3,410,041	0	0	1,294,145	(1,294,145)
Avoid_Cost_Fed	(68,867,187)	(3,034,964)	0	(3,034,964)	(1,151,799)	(1,151,799)	0
Cap Labor-M&E/Medicare	(1,802,106)	(76,365)	0	(76,365)	0	0	0
Cap Tax Depr	(4,899,295)	(303,543)	(303,543)	0	0	(115,198)	0
Capitalized Sick Leave	(26,914,849)	(1,140,532)	0	(1,140,532)	(432,843)	(432,843)	0
CIAC_Fed	(49,049,089)	(3,288,055)	0	(3,288,055)	(1,247,850)	(1,247,850)	0
Coal_Ext_Dev_Fed	2,140,857	0	0	0	0	0	0
Highway Reloc	1,949,868	120,518	0	120,518	45,738	45,738	0
Section 174	9,528,629	814,288	0	814,288	309,030	309,030	0
TEST POWER	(149,681)	0	0	0	0	0	0
Subtotal: Property-Related Flow-Through	678,542,209	26,969,217	3,410,041	23,559,176	8,969,924	10,264,069	(1,294,145)

Tax Year Ended December 31, 2009: DIFFERENCE							
Schedule M Type	Current Book-Tax Difference	Current Allocated Book-Tax Difference			Current Deferred Tax	Current Deferred Tax At Statutory	Excess Debit / (Credit)
		Total	Flow-Through	Normalized			
ACRS_Fed	0	0	0	0	0	0	0
AFUDC_Debt_Fed	0	0	(1,894,114)	1,894,114	718,835	0	718,835
AFUDC_Equity_Fed	0	0	0	0	0	0	0
Avoid_Cost_Fed	0	0	0	0	0	0	0
Cap Labor-M&E/Medicare	0	0	76,365	(76,365)	0	0	0
Cap Tax Depr	0	0	303,543	(303,543)	(115,198)	0	(115,198)
Capitalized Sick Leave	0	0	1,140,532	(1,140,532)	(432,843)	0	(432,843)
CIAC_Fed	0	0	0	0	0	0	0
Coal_Ext_Dev_Fed	0	0	0	0	0	0	0
Highway Reloc	0	0	(120,518)	120,518	45,738	0	45,738
Section 174	0	0	(814,288)	814,288	309,030	0	309,030
TEST POWER	0	0	0	0	0	0	0
Subtotal: Property-Related Flow-Through	0	0	(1,308,480)	1,308,480	525,562	0	525,562

	Flow-Through	Normalized	Difference
Total Increase to Income Tax Expense (Federal & State)	525,562	0	525,562
Less: State Income Tax Expense	(40,867)	0	(40,867)
Total Increase to Income Tax Expense (Federal Only)	484,695	0	484,695
Net-to-Gross Bump-Up	1,613,218	1,613,218	1,613,218
Revenue Requirement Increase for Income Tax Expens	781,919	0	781,919

Total Increase to Net Accumulated Deferred Income Tax Liability	(484,695)	0	(484,695)
Beginning/Ending Average	(242,348)	0	(242,348)
Pre-Tax Return on Rate Base	11.740%	11.740%	11.740%
Revenue Requirement Decrease for Rate Base	(28,452)	0	(28,452)

Total Increase to Revenue Requirement	753,467	0	753,467
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PacifiCorp Excess Rate Report
 Rpt # 166 1/6/2010 10:36 AM
 PacifiCorp
 525: 2009 Yr-end Provision-UPDATED
 2009

CURRENT YEAR VINTAGES ONLY

Schedule M Type	Current Difference	Curr Allocated Difference	Curr Allocated FlowThrough Difference	Curr Allocated Normalized Difference	Current Deferred Tax	Curr Deferred Tax At Statutory	Excess Debit/ (Excess Credit)
Washington							
ACRS_Fed	\$726,401,665	\$28,573,715	\$0	\$28,573,715	\$10,844,010	\$10,844,011	(\$0)
AFUDC_Debt_Fed	\$32,211,634	\$1,894,114	\$1,894,114	\$0	\$0	\$718,835	(\$718,835)
AFUDC_Equity_Fed	\$57,991,763	\$3,410,041	\$3,410,041	\$0	\$0	\$1,294,145	(\$1,294,145)
Avoid_Cost_Fed	(\$68,867,187)	(\$3,034,964)	\$0	(\$3,034,964)	(\$1,151,799)	(\$1,151,799)	\$0
Cap Labor-M&E/Medicare	(\$1,802,106)	(\$76,365)	(\$76,365)	\$0	\$0	\$0	\$0
Cap Tax Depr	(\$4,899,295)	(\$303,543)	(\$303,543)	\$0	\$0	(\$115,198)	\$115,198
Capitalized Sick Leave	(\$26,914,849)	(\$1,140,532)	(\$1,140,532)	\$0	\$0	(\$432,843)	\$432,843
CIAC_Fed	(\$49,049,089)	(\$3,288,055)	\$0	(\$3,288,055)	(\$1,247,850)	(\$1,247,850)	\$0
Coal_Ext_Dev_Fed	\$2,140,857	\$0	\$0	\$0	\$0	\$0	\$0
Highway Reloc	\$1,949,868	\$120,518	\$120,518	\$0	\$0	\$45,738	(\$45,738)
Section 174	\$9,528,629	\$814,288	\$814,288	\$0	\$0	\$309,030	(\$309,030)
TEST POWER	(\$149,681)	\$0	\$0	\$0	\$0	\$0	\$0
Unprotected Repair Deduct	\$122,449,328	\$7,058,819	\$0	\$7,058,819	\$2,678,892	\$2,678,892	(\$0)
Total for Washington:	\$800,991,535	\$34,028,037	\$4,718,521	\$29,309,516	\$11,123,254	\$12,942,962	(\$1,819,708)