

EXHIBIT 2

PacifiCorp
Estimated Federal Tax Impact Deferral and Amortization Table
State of Washington
\$ - Thousands

		Deferral			Annual Refund			
					\$ 8,303			
	<u>Beginning Balance</u>	<u>Current Tax,</u> <u>Wheeling, ARAM¹</u>	<u>Offsets</u>	<u>Total Deferred</u>	<u>Refund</u>	<u>Ending Balance</u>	<u>Ref</u>	
Jan-18	\$ -	\$ 952	\$ -	\$ 952	\$ -	\$ 952		
Feb-18	952	952	-	952	-	1,905		
Mar-18	1,905	952	-	952	-	2,857		
Apr-18	2,857	952	-	952	-	3,809		
May-18	3,809	952	-	952	-	4,762		
Jun-18	4,762	952	-	952	-	5,714		
Jul-18	5,714	952	-	952	-	6,666		
Aug-18	6,666	952	-	952	-	7,619		
Sep-18	7,619	952	-	952	-	8,571		
Oct-18	8,571	952	-	952	-	9,523		
Nov-18	9,523	952	-	952	-	10,476		
Dec-18	10,476	952	-	952	-	11,428		
Total		\$ 11,428	\$ -	\$ 11,428	\$ -	\$ 11,428		
Jan-19	\$ 11,428	\$ 952	\$ -	\$ 952	\$ 692	\$ 11,688		
Feb-19	11,688	952	-	952	692	11,949		
Mar-19	11,949	952	-	952	692	12,209		
Apr-19	12,209	952	-	952	692	12,470		
May-19	12,470	952	-	952	692	12,730		
Jun-19	12,730	952	-	952	692	12,990		
Jul-19	12,990	952	-	952	692	13,251		
Aug-19	13,251	952	-	952	692	13,511		
Sep-19	13,511	952	-	952	692	13,771		
Oct-19	13,771	952	-	952	692	14,032		
Nov-19	14,032	952	-	952	692	14,292		
Dec-19	14,292	952	-	952	692	14,553		
Total		\$ 11,428	\$ -	\$ 11,428	\$ 8,303	\$ 14,553		
Jan-20	\$ 14,553	\$ 952	\$ -	\$ 952	\$ 692	\$ 14,813		
Feb-20	14,813	952	-	952	692	15,073		
Mar-20	15,073	952	-	952	692	15,334		
Apr-20	15,334	952	-	952	692	15,594		
May-20	15,594	952	-	952	692	15,855		
Jun-20	15,855	952	-	952	692	16,115		
Jul-20	16,115	952	-	952	692	16,375		
Aug-20	16,375	952	-	952	692	16,636		
Sep-20	16,636	952	-	952	692	16,896		
Oct-20	16,896	952	-	952	692	17,157		
Nov-20	17,157	952	-	952	692	17,417		
Dec-20	17,417	952	-	952	692	17,677		
Total		\$ 11,428	\$ -	\$ 11,428	\$ 8,303	\$ 17,677		

(1) See Exhibit 1 page 1 line 2 for detail of the \$11.4 million.