

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

Docket UE-210852
(Consolidated)

PACIFICORP

EXHIBIT OF SHERONA L. CHEUNG

Rebuttal Results of Operations for Rate Year 1

October 2023

Tab 1 - Summary

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
Twelve Months Ended 2023

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Proforma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	373,551,616	31,472,700	405,024,316	-	405,024,316	18,747,331	423,771,647
3 Interdepartmental	-	-	-	-	-		
4 Special Sales	1,285,829	-	1,285,829	17,822,987	19,108,816		
5 Other Operating Revenues	20,011,924	(21,607)	19,990,317	668,230	20,658,547		
6 Total Operating Revenues	394,849,369	31,451,094	426,300,462	18,491,217	444,791,679		
7							
8 Operating Expenses:							
9 Steam Production	59,399,958	848,422	60,248,380	(8,152,015)	52,096,365		
10 Nuclear Production	-	-	-	-	-		
11 Hydro Production	1,451,886	1,776,100	3,227,986	204,453	3,432,439		
12 Other Power Supply	124,223,583	(7,171,710)	117,051,873	52,293,663	169,345,536		
13 Transmission	18,668,675	37,186	18,705,861	1,189,512	19,895,373		
14 Distribution	14,095,288	149,714	14,245,002	4,266,694	18,511,697		
15 Customer Accounting	6,726,005	(197,654)	6,528,351	208,470	6,736,821	104,906	6,841,727
16 Customer Service & Info	664,977	21,816	686,793	20,371	707,164		
17 Sales	-	-	-	-	-		
18 Administrative & General	17,574,535	1,397,586	18,972,122	1,636,995	20,609,116		
19 Total O&M Expenses	242,804,906	(3,138,539)	239,666,366	51,668,143	291,334,510		
20 Depreciation	67,617,925	-	67,617,925	(12,160,302)	55,457,622		
21 Amortization	4,068,762	3,700,583	7,769,345	8,089,762	15,859,107		
22 Taxes Other Than Income	26,622,827	1,214,411	27,837,238	1,048,485	28,885,723	801,148	29,686,871
23 Income Taxes - Federal	(11,584,544)	17,397,422	5,812,878	(19,799,761)	(13,986,883)	3,746,668	(10,240,215)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	(2,401,026)	1,006,943	(1,394,083)	(1,022,706)	(2,416,789)		
26 Investment Tax Credit Adj.	-	-	-	-	-		
27 Misc Revenue & Expense	(180,134)	81,875	(98,259)	-	(98,259)		
28 Total Operating Expenses:	326,948,715	20,262,695	347,211,410	27,823,621	375,035,031	4,652,723	379,687,753
29							
30 Operating Rev For Return:	67,900,654	11,188,399	79,089,052	(9,332,404)	69,756,648	14,094,608	83,851,256
31							
32 Rate Base:							
33 Electric Plant In Service	2,263,546,946	(330,637,014)	1,932,909,932	477,884,989	2,410,794,921		
34 Plant Held for Future Use	467,185	-	467,185	-	467,185		
35 Misc Deferred Debits	9,959,814	(9,959,814)	-	(187,305)	(187,305)		
36 Elec Plant Acq Adj	115,844	-	115,844	-	115,844		
37 Nuclear Fuel	-	-	-	-	-		
38 Prepayments	3,284,761	(3,284,761)	0	-	0		
39 Fuel Stock	9,196,315	(9,196,315)	-	-	-		
40 Material & Supplies	12,260,467	(12,260,467)	0	-	0		
41 Working Capital	2,747,159	27,126,509	29,873,668	-	29,873,668		
42 Weatherization Loans	3,312	-	3,312	-	3,312		
43 Misc Rate Base	-	-	-	-	-		
44 Total Electric Plant:	2,301,581,803	(338,211,862)	1,963,369,941	477,697,684	2,441,067,625	-	2,441,067,625
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(750,094,987)	141,991,688	(608,103,299)	(397,677,171)	(1,005,780,470)		
48 Accum Prov For Amort	(55,896,700)	(1,545,676)	(57,442,376)	(7,552,626)	(64,995,003)		
49 Accum Def Income Tax	(161,876,853)	(2,539,670)	(164,416,523)	(563,153)	(164,979,675)		
50 Unamortized ITC	(14,943)	-	(14,943)	-	(14,943)		
51 Customer Adv For Const	(6,092,042)	(1,733,115)	(7,825,157)	-	(7,825,157)		
52 Customer Service Deposits	-	(408,391)	(408,391)	-	(408,391)		
53 Misc Rate Base Deductions	(177,208,730)	45,480,887	(131,727,843)	36,520,185	(95,207,658)		
54							
55 Total Rate Base Deductions	(1,151,184,256)	181,245,724	(969,938,531)	(369,272,765)	(1,339,211,296)	-	(1,339,211,296)
56							
57 Total Rate Base:	1,150,397,547	(156,966,137)	993,431,410	108,424,919	1,101,856,329	-	1,101,856,329
58							
59 Return on Rate Base	5.90%		7.96%		6.33%		7.61%
60 Return on Equity	6.67%	4.02%	10.69%	-3.18%	7.51%		10.00%
61							
62 TAX CALCULATION:							
63 Operating Revenue	53,915,083	29,592,764	83,507,847	(30,154,871)	53,352,976	17,841,276	71,194,252
64 Other Deductions							
65 Interest (AFUDC)	(3,636,275)	-	(3,636,275)	-	(3,636,275)		(3,636,275)
66 Interest	27,945,750	(3,310,161)	24,635,589	2,688,773	27,324,362		27,324,362
67 Schedule "M"	(32,486,982)	(2,219,058)	(34,706,040)	22,089,259	(12,616,781)		(12,616,781)
68 Income Before Tax	(2,881,374)	30,683,867	27,802,493	(10,754,385)	17,048,108	17,841,276	34,889,384
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	(2,881,374)	30,683,867	27,802,493	(10,754,385)	17,048,108	17,841,276	34,889,384
72							
73 Federal Income Taxes + Other	(11,584,544)	17,397,422	5,812,878	(19,799,761)	(13,986,883)	3,746,668	(10,240,215)

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2022

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	405,024,316	18,747,331	423,771,647
3 Interdepartmental	-		
4 Special Sales	19,108,816		
5 Other Operating Revenues	20,658,547		
6 Total Operating Revenues	<u>444,791,679</u>		
7			
8 Operating Expenses:			
9 Steam Production	52,096,365		
10 Nuclear Production	-		
11 Hydro Production	3,432,439		
12 Other Power Supply	169,345,536		
13 Transmission	19,895,373		
14 Distribution	18,511,697		
15 Customer Accounting	6,736,821	104,906	6,841,727
16 Customer Service & Info	707,164		
17 Sales	-		
18 Administrative & General	20,609,116		
19 Total O&M Expenses	<u>291,334,510</u>		
20 Depreciation	55,457,622		
21 Amortization	15,859,107		
22 Taxes Other Than Income	28,885,723	801,148	29,686,871
23 Income Taxes - Federal	(13,986,883)	3,746,668	(10,240,215)
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	(2,416,789)		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(98,259)		
28 Total Operating Expenses:	<u>375,035,031</u>	<u>4,652,723</u>	<u>379,687,753</u>
29			
30 Operating Rev For Return:	<u>69,756,648</u>	<u>14,094,608</u>	<u>83,851,256</u>
31			
32 Rate Base:			
33 Electric Plant In Service	2,410,794,921		
34 Plant Held for Future Use	467,185		
35 Misc Deferred Debits	(187,305)		
36 Elec Plant Acq Adj	115,844		
37 Nuclear Fuel	-		
38 Prepayments	0		
39 Fuel Stock	0		
40 Material & Supplies	0		
41 Working Capital	29,873,668		
42 Weatherization Loans	3,312		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>2,441,067,625</u>	<u>-</u>	<u>2,441,067,625</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(1,005,780,470)		
48 Accum Prov For Amort	(64,995,003)		
49 Accum Def Income Tax	(164,979,675)		
50 Unamortized ITC	(14,943)		
51 Customer Adv For Const	(7,825,157)		
52 Customer Service Deposits	(408,391)		
53 Misc Rate Base Deductions	(95,207,658)		
54			
55 Total Rate Base Deductions	<u>(1,339,211,296)</u>	<u>-</u>	<u>(1,339,211,296)</u>
56			
57 Total Rate Base:	<u>1,101,856,329</u>	<u>-</u>	<u>1,101,856,329</u>
58			
59 Return on Rate Base	6.33%		7.610%
60 Return on Equity	7.51%		10.00%
61			
62 TAX CALCULATION:			
63 Operating Revenue	53,352,976	17,841,276	71,194,252
64 Other Deductions			
65 Interest (AFUDC)	(3,636,275)	-	(3,636,275)
66 Interest	27,324,362	-	27,324,362
67 Schedule "M" Additions	102,032,581	-	102,032,581
68 Schedule "M" Deductions	114,649,362	-	114,649,362
69 Income Before Tax	17,048,108	17,841,276	34,889,384
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>17,048,108</u>	<u>17,841,276</u>	<u>34,889,384</u>
73			
74 Federal Income Taxes + Other	<u>(13,986,883)</u>	<u>3,746,668</u>	<u>(10,240,215)</u>

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2022

Net Rate Base - Washington Jurisdiction	\$ 1,101,856,329	Ref. Page 1.1_R
Return on Rate Base Requested	<u>7.610%</u>	Ref. Page 2.1_R
Revenues Required to Earn Requested Return	83,851,256	
Less Current Operating Revenues	<u>(69,756,648)</u>	
Increase to Current Revenues	14,094,608	
Net to Gross Bump-up	<u>133.011%</u>	
Price Change Required for Requested Return	<u><u>\$ 18,747,331</u></u>	
Requested Price Change	\$ 18,747,331	
Uncollectible Percent	<u>0.560%</u>	Ref. Page 1.3_R
Increased Uncollectible Expense	<u>\$ 104,906</u>	
Requested Price Change	\$ 18,747,331	
WUTC Regulatory Fee	0.400%	Ref. Page 1.3_R
Revenue Tax	3.873%	Ref. Page 1.3_R
Resource Supplier Tax	0.000%	Ref. Page 1.3_R
Gross Receipts	<u>0.000%</u>	Ref. Page 1.3_R
Increase Taxes Other Than Income	<u>\$ 801,148</u>	
Requested Price Change	\$ 18,747,331	
Uncollectible Expense	(104,906)	
Taxes Other Than Income	<u>(801,148)</u>	
Income Before Taxes	<u>\$ 17,841,276</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1_R
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 17,841,276	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.1_R
Federal Income Taxes	<u>\$ 3,746,668</u>	
Operating Income	100.000%	
Net Operating Income	<u>75.182%</u>	Ref. Page 1.3_R
Net to Gross Bump-Up	<u><u>133.0106%</u></u>	

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - Washington Inter-Jurisdictional Allocation Methodology
12 Months Ended JUNE 2022

Operating Revenue	100.000%		
Operating Deductions			
Uncollectible Accounts	0.560% (1)		
WUTC Regulatory Fee	0.400%		
Taxes Other - Revenue Tax	3.873%		
Taxes Other - Resource Supplier	0.000%		
Taxes Other - Gross Receipts	<u>0.000%</u>		
Sub-Total	95.167%		
State Income Tax @ 0.000%	<u>0.000%</u>		
Sub-Total	95.167%		
Federal Income Tax @ 21.00%	<u>19.985%</u>		
Net Operating Income	<u><u>75.182%</u></u>		
1 Uncollectible Accounts:			
(a) Uncollectible Accounts (FERC Account 904)	1,891,944	Ref. 4.8.1. Line 2	Exhibit No. SLC-4
(b) General Business Revenues	<u>338,100,431</u>	Ref. 4.8.1. Line 1	Exhibit No. SLC-4
Uncollectible Accounts %	<u>0.560%</u>	(a) / (b)	

WASHINGTON SUMMARY OF ADJUSTMENTS - TOTAL (REBUTTAL)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Adjustments (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	31,472,700	31,472,700	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	17,822,987	-	-	17,719,976	-	-	-	103,011	-
5 Other Operating Revenues	646,623	1,403,022	-	269,962	-	-	-	(5,533)	(1,020,828)
6 Total Operating Revenues	49,942,311	32,875,722	-	17,989,938	-	-	-	97,479	(1,020,828)
7									
8 Operating Expenses:									
9 Steam Production	(7,303,593)	-	338,462	(5,492,610)	1,986,017	-	-	179,926	(4,315,388)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	1,980,553	-	2,233,639	-	-	-	(253,659)	573	-
12 Other Power Supply	45,121,953	-	133,562	43,991,297	-	-	131,145	865,949	-
13 Transmission	1,226,698	-	591,208	563,475	-	-	-	72,015	-
14 Distribution	4,416,409	-	4,416,409	-	-	-	-	-	-
15 Customer Accounting	10,816	-	10,816	-	-	-	-	-	-
16 Customer Service & Info	42,187	-	42,187	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	3,034,581	-	3,012,001	37,776	-	-	-	-	(15,196)
19 Total O&M Expenses	48,529,604	-	10,778,284	39,099,938	1,986,017	-	(122,514)	1,118,463	(4,330,584)
20 Depreciation	(12,160,302)	-	-	-	(16,422,689)	-	744,556	23,042	3,494,789
21 Amortization	11,790,345	-	-	-	4,325,984	-	7,464,361	-	-
22 Taxes Other Than Income	2,262,896	-	-	-	-	2,337,812	-	1,193	(76,110)
23 Income Taxes: Federal	(2,402,339)	6,903,902	(2,529,010)	(4,433,100)	2,497,350	(7,656,197)	2,990,040	(255,113)	79,789
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(15,763)	-	291,371	-	(437,999)	5,717,165	(5,489,456)	-	(96,844)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	81,875	-	79,538	-	-	-	2,337	-	-
28 Total Operating Expenses:	48,086,316	6,903,902	8,620,184	34,666,838	(8,051,336)	398,780	5,589,324	887,586	(928,960)
29									
30 Operating Rev For Return:	1,855,995	25,971,821	(8,620,184)	(16,676,900)	8,051,336	(398,780)	(5,589,324)	(790,107)	(91,868)
31									
32 Rate Base:									
33 Electric Plant In Service	147,247,975	-	-	-	-	-	170,991,725	192,587	(23,936,337)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,147,119)	-	-	-	-	-	(10,147,119)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-	(3,284,761)	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-	(9,196,315)	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-	(12,260,467)	-	-
41 Working Capital	27,126,509	-	-	-	-	-	27,126,509	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	139,485,822	-	-	-	-	-	163,229,572	192,587	(23,936,337)
45									
46 Deductions:									
47 Accum Prov For Deprec	(255,685,483)	-	-	-	(106,622,268)	-	3,588,183	(195,347)	(152,456,051)
48 Accum Prov For Amort	(9,098,302)	-	-	-	(9,098,302)	-	-	-	-
49 Accum Def Income Tax	(3,102,822)	-	(1,233,408)	-	4,348,913	(17,769,037)	(5,993,362)	-	17,544,071
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-	(1,733,115)	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)	-	-
53 Miscellaneous Deductions	82,001,072	-	-	-	(16,355,085)	53,324,397	45,031,761	-	-
54									
55 Total Deductions:	(188,027,041)	-	(1,233,408)	-	(127,726,743)	35,555,360	40,485,077	(195,347)	(134,911,980)
56									
57 Total Rate Base:	(48,541,218)	-	(1,233,408)	-	(127,726,743)	35,555,360	203,714,649	(2,760)	(158,848,316)
58									
59 Estimated ROE impact	0.84%	4.40%	-1.45%	-2.83%	2.97%	-0.41%	-2.54%	-0.13%	1.83%
60 Estimated Price Change	(7,382,062)	(34,545,264)	11,340,908	22,182,038	(23,637,761)	4,129,369	28,054,599	1,050,646	(15,956,597)
61									
62 TAX CALCULATION:									
63 Operating Revenue	(562,107)	32,875,722	(10,857,822)	(21,110,000)	10,110,687	(2,337,812)	(8,088,739)	(1,045,220)	(108,922)
64 Other Deductions	-	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
66 Interest	(621,388)	-	-	-	-	(621,388)	-	-	-
67 Schedule "M" Additions	26,864,099	-	(770,947)	-	1,781,456	5,537,671	16,821,130	-	3,494,789
68 Schedule "M" Deductions	6,993,897	-	414,134	-	-	9,079,741	(5,505,895)	-	3,005,917
69 Income Before Tax	19,929,482	32,875,722	(12,042,903)	(21,110,000)	11,892,143	(5,258,495)	14,238,286	(1,045,220)	379,949
70									
71 State Income Taxes	-	-	-	-	-	-	-	-	-
72 Taxable Income	19,929,482	32,875,722	(12,042,903)	(21,110,000)	11,892,143	(5,258,495)	14,238,286	(1,045,220)	379,949
73									
74 Federal Income Taxes	4,185,191	6,903,902	(2,529,010)	(4,433,100)	2,497,350	(1,104,284)	2,990,040	(219,496)	79,789
75 Energy Tax Credits	(6,587,530)	-	-	-	-	(6,551,913)	-	(35,617)	-
76 Federal Income Taxes	(2,402,339)	6,903,902	(2,529,010)	(4,433,100)	2,497,350	(7,656,197)	2,990,040	(255,113)	79,789

WASHINGTON SUMMARY OF ADJUSTMENTS - RESTATING (REBUTTAL)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Adjustments (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	31,472,700	31,472,700	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(21,607)	(21,607)	-	-	-	-	-	-	-
6 Total Operating Revenues	31,451,094	31,451,094	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	848,422	-	64,337	-	1,986,017	-	-	-	(1,201,933)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	1,776,100	-	2,029,759	-	-	-	(253,659)	-	-
12 Other Power Supply	(7,171,710)	-	(29,889)	(7,141,821)	-	-	-	-	-
13 Transmission	37,186	-	37,186	-	-	-	-	-	-
14 Distribution	149,714	-	149,714	-	-	-	-	-	-
15 Customer Accounting	(197,654)	-	(197,654)	-	-	-	-	-	-
16 Customer Service & Info	21,816	-	21,816	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	1,397,586	-	1,412,782	-	-	-	-	-	(15,196)
19 Total O&M Expenses	(3,138,539)	-	3,488,052	(7,141,821)	1,986,017	-	(253,659)	-	(1,217,129)
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	3,700,583	-	-	-	3,700,583	-	-	-	-
22 Taxes Other Than Income	1,214,411	-	-	-	-	1,290,521	-	-	(76,110)
23 Income Taxes: Federal	17,397,422	6,604,730	(998,061)	1,499,782	(820,080)	11,168,802	52,778	-	(110,528)
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,006,943	-	291,371	-	-	244,851	-	-	470,721
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	81,875	-	79,538	-	-	-	2,337	-	-
28 Total Operating Expenses:	20,262,695	6,604,730	2,860,900	(5,642,038)	4,866,520	12,704,174	(198,544)	-	(933,045)
29									
30 Operating Rev For Return:	11,188,399	24,846,364	(2,860,900)	5,642,038	(4,866,520)	(12,704,174)	198,544	-	933,045
31									
32 Rate Base:									
33 Electric Plant In Service	(330,637,014)	-	-	-	-	-	7,529,098	-	(338,166,113)
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(9,959,814)	-	-	-	-	-	(9,959,814)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-	(3,284,761)	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-	(9,196,315)	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-	(12,260,467)	-	-
41 Working Capital	27,126,509	-	-	-	-	-	27,126,509	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(338,211,862)	-	-	-	-	-	(45,749)	-	(338,166,113)
45									
46 Deductions:									
47 Accum Prov For Deprec	141,991,688	-	-	-	(26,352,745)	-	3,679,509	-	164,664,925
48 Accum Prov For Amort	(1,545,676)	-	-	-	(1,545,676)	-	-	-	-
49 Accum Def Income Tax	(2,539,670)	-	1,273,328	-	-	(8,425,806)	1,951,676	-	2,661,133
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-	(1,733,115)	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-	(408,391)	-	-
53 Miscellaneous Deductions	45,480,887	-	-	-	-	35,285,349	10,195,538	-	-
54									
55 Total Deductions:	181,245,724	-	1,273,328	-	(27,898,421)	26,859,543	13,685,217	-	167,326,057
56									
57 Total Rate Base:	(156,966,137)	-	1,273,328	-	(27,898,421)	26,859,543	13,639,469	-	(170,840,055)
58									
59 Estimated ROE impact	4.016%	4.21%	-0.50%	0.96%	-0.56%	-2.37%	-0.10%	0.00%	2.19%
60 Estimated Price Change	(30,770,027)	(33,048,288)	3,934,187	(7,504,507)	3,649,078	19,616,643	1,116,516	-	(18,533,657)
61									
62 TAX CALCULATION:									
63 Operating Revenue	29,592,764	31,451,094	(3,567,590)	7,141,821	(5,686,600)	(1,290,521)	251,322	-	1,293,238
64 Other Deductions	-	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
66 Interest	(3,310,161)	-	-	-	-	(3,310,161)	-	-	-
67 Schedule "M" Additions	1,238,814	-	(770,947)	-	1,781,456	(190,169)	-	-	418,475
68 Schedule "M" Deductions	3,457,872	-	414,134	-	-	805,703	-	-	2,238,035
69 Income Before Tax	30,683,867	31,451,094	(4,752,671)	7,141,821	(3,905,144)	1,023,768	251,322	-	(526,322)
70									
71 State Income Taxes	-	-	-	-	-	-	-	-	-
72 Taxable Income	30,683,867	31,451,094	(4,752,671)	7,141,821	(3,905,144)	1,023,768	251,322	-	(526,322)
73									
74 Federal Income Taxes	6,443,612	6,604,730	(998,061)	1,499,782	(820,080)	214,991	52,778	-	(110,528)
75 Energy Tax Credits	10,953,810	-	-	-	-	10,953,810	-	-	-
76 Federal Income Taxes	17,397,422	6,604,730	(998,061)	1,499,782	(820,080)	11,168,802	52,778	-	(110,528)

WASHINGTON SUMMARY OF ADJUSTMENTS - PRO FORMA (REBUTTAL)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Thermal Adjustments (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	17,822,987	-	-	17,719,976	-	-	-	103,011	-
5 Other Operating Revenues	668,230	1,424,629	-	269,962	-	-	-	(5,533)	(1,020,828)
6 Total Operating Revenues	18,491,217	1,424,629	-	17,989,938	-	-	-	97,479	(1,020,828)
7									
8 Operating Expenses:									
9 Steam Production	(8,152,015)	-	274,125	(5,492,610)	-	-	-	179,926	(3,113,456)
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	204,453	-	203,879	-	-	-	-	573	-
12 Other Power Supply	52,293,663	-	163,451	51,133,118	-	-	131,145	865,949	-
13 Transmission	1,189,512	-	554,022	563,475	-	-	-	72,015	-
14 Distribution	4,266,694	-	4,266,694	-	-	-	-	-	-
15 Customer Accounting	208,470	-	208,470	-	-	-	-	-	-
16 Customer Service & Info	20,371	-	20,371	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	1,636,995	-	1,599,219	37,776	-	-	-	-	-
19 Total O&M Expenses	51,668,143	-	7,290,232	46,241,758	-	-	131,145	1,118,463	(3,113,456)
20 Depreciation	(12,160,302)	-	-	-	(16,422,689)	-	744,556	23,042	3,494,789
21 Amortization	8,089,762	-	-	-	625,402	-	7,464,361	-	-
22 Taxes Other Than Income	1,048,485	-	-	-	-	1,047,291	-	1,193	-
23 Income Taxes: Federal	(19,799,761)	299,172	(1,530,949)	(5,932,882)	3,317,430	(18,824,999)	2,937,262	(255,113)	190,317
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,022,706)	-	-	-	(437,999)	5,472,314	(5,489,456)	-	(567,564)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	27,823,621	299,172	5,759,284	40,308,876	(12,917,856)	(12,305,394)	5,787,868	887,586	4,086
29									
30 Operating Rev For Return:	(9,332,404)	1,125,457	(5,759,284)	(22,318,938)	12,917,856	12,305,394	(5,787,868)	(790,107)	(1,024,914)
31									
32 Rate Base:									
33 Electric Plant In Service	477,884,989	-	-	-	-	-	163,462,627	192,587	314,229,776
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(187,305)	-	-	-	-	-	(187,305)	-	-
36 Elec 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:	477,697,684	-	-	-	-	-	163,275,321	192,587	314,229,776
45									
46 Deductions:									
47 Accum Prov For Deprec	(397,677,171)	-	-	-	(80,269,523)	-	(91,326)	(195,347)	(317,120,975)
48 Accum Prov For Amort	(7,552,626)	-	-	-	(7,552,626)	-	-	-	-
49 Accum Def Income Tax	(563,153)	-	(2,506,736)	-	4,348,913	(9,343,231)	(7,945,037)	-	14,882,938
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	36,520,185	-	-	-	(16,355,085)	18,039,048	34,836,222	-	-
54									
55 Total Deductions:	(369,272,765)	-	(2,506,736)	-	(99,828,321)	8,695,817	26,799,859	(195,347)	(302,238,037)
56									
57 Total Rate Base:	108,424,919	-	(2,506,736)	-	(99,828,321)	8,695,817	190,075,181	(2,760)	11,991,739
58									
59 Estimated ROE impact	-3.18%	0.22%	-1.09%	-4.38%	4.55%	2.26%	-3.45%	-0.16%	-0.38%
60 Estimated Price Change	23,387,967	(1,496,976)	7,406,721	29,686,545	(27,286,839)	(15,487,274)	26,938,083	1,050,646	2,577,060
61									
62 TAX CALCULATION:									
63 Operating Revenue	(30,154,871)	1,424,629	(7,290,232)	(28,251,821)	15,797,287	(1,047,291)	(8,340,062)	(1,045,220)	(1,402,161)
64 Other Deductions	-	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
66 Interest	2,688,773	-	-	-	-	2,688,773	-	-	-
67 Schedule "M" Additions	25,625,284	-	-	-	-	5,727,840	16,821,130	-	3,076,314
68 Schedule "M" Deductions	3,536,026	-	-	-	-	8,274,038	(5,505,895)	-	767,882
69 Income Before Tax	(10,754,385)	1,424,629	(7,290,232)	(28,251,821)	15,797,287	(6,282,263)	13,986,963	(1,045,220)	906,271
70									
71 State Income Taxes	-	-	-	-	-	-	-	-	-
72 Taxable Income	(10,754,385)	1,424,629	(7,290,232)	(28,251,821)	15,797,287	(6,282,263)	13,986,963	(1,045,220)	906,271
73									
74 Federal Income Taxes	(2,258,421)	299,172	(1,530,949)	(5,932,882)	3,317,430	(1,319,275)	2,937,262	(219,496)	190,317
75 Energy Tax Credits	(17,541,341)	-	-	-	-	(17,505,724)	-	(35,617)	-
76 Federal Income Taxes	(19,799,761)	299,172	(1,530,949)	(5,932,882)	3,317,430	(18,824,999)	2,937,262	(255,113)	190,317

PacifiCorp
Washington 2023 General Rate Case
Summary of Total Adjustments - Rate Year 1
Rebuttal Filing

	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
Operating Revenues:				
General Business Revenues	31,472,700	(2,240,537)	33,713,237	-
Interdepartmental	-	-	-	-
Special Sales	17,822,987	-	-	-
Other Operating Revenues	646,623	-	1,403,022	-
Total Operating Revenues	49,942,311	(2,240,537)	33,713,237	1,403,022
Operating Expenses:				
Steam Production	(7,303,593)	-	-	-
Nuclear Production	-	-	-	-
Hydro Production	1,980,553	-	-	-
Other Power Supply	45,121,953	-	-	-
Transmission	1,226,698	-	-	-
Distribution	4,416,409	-	-	-
Customer Accounting	10,816	-	-	-
Customer Service & Info Sales	42,187	-	-	(509)
Administrative & General	3,034,581	-	-	93,809
Total O&M Expenses	48,529,604	-	-	93,301
Depreciation	(12,160,302)	-	-	-
Amortization	11,790,345	-	-	-
Taxes Other Than Income	2,262,896	-	-	-
Income Taxes - Federal	(2,402,339)	(470,513)	7,079,780	294,635
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	(15,763)	-	-	-
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	81,875	-	-	79,538
Total Operating Expenses:	48,086,316	(470,513)	7,079,780	294,635
Operating Rev For Return:	1,855,995	(1,770,024)	26,633,457	1,108,387
Rate Base:				
Electric Plant In Service	147,247,975	-	-	-
Plant Held for Future Use	-	-	-	-
Misc Deferred Debits	(10,147,119)	-	-	-
Elec Plant Acq Adj	-	-	-	-
Nuclear Fuel	-	-	-	-
Prepayments	(3,284,761)	-	-	-
Fuel Stock	(9,196,315)	-	-	-
Material & Supplies	(12,260,467)	-	-	-
Working Capital	27,126,509	-	-	-
Weatherization	-	-	-	-
Misc Rate Base	-	-	-	-
Total Electric Plant:	139,485,822	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	(255,685,483)	-	-	-
Accum Prov For Amort	(9,098,302)	-	-	-
Accum Def Income Tax	(3,102,822)	-	-	-
Unamortized ITC	-	-	-	-
Customer Adv For Const	(1,733,115)	-	-	-
Customer Service Deposits	(408,391)	-	-	-
Misc Rate Base Deductions	82,001,072	-	-	-
Total Rate Base Deductions	(188,027,041)	-	-	-
Total Rate Base:	(48,541,218)	-	-	-
Estimated Return on Equity Impact	0.836%	-0.300%	4.516%	0.188%
Estimated Price Change	(7,382,062)	2,354,319	(35,425,311)	(1,474,272)
TAX CALCULATION:				
Operating Revenue	(562,107)	(2,240,537)	33,713,237	1,403,022
Other Deductions	-	-	-	-
Interest (AFUDC)	-	-	-	-
Interest	(621,388)	-	-	-
Schedule "M" Additions	26,864,099	-	-	-
Schedule "M" Deductions	6,993,897	-	-	-
Income Before Tax	19,929,482	(2,240,537)	33,713,237	1,403,022
State Income Taxes	-	-	-	-
Taxable Income	19,929,482	(2,240,537)	33,713,237	1,403,022
Federal Income Taxes Before Credits	4,185,191	(470,513)	7,079,780	294,635
Energy & Other Tax Credits	(6,587,530)	-	-	-
Federal Income Taxes	(2,402,339)	(470,513)	7,079,780	294,635

PacifiCorp
Washington 2023 General Rate Case
Summary of Total Adjustments - Rate Year 1
Rebuttal Filing

	Tab 4 - Operations & Maintenance					
	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	64,337	274,125	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	23,017	98,071	-	-	-	-
Other Power Supply	38,362	163,451	-	-	-	-
Transmission	37,186	158,441	-	-	-	-
Distribution	149,714	637,898	-	-	-	-
Customer Accounting	31,753	135,291	-	-	-	-
Customer Service & Info Sales	4,781	20,371	-	-	17,543	-
Administrative & General	27,920	118,959	(1,774,779)	3,060,099	(637)	(768)
Total O&M Expenses	377,070	1,606,607	(1,774,779)	3,060,099	16,907	(768)
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(79,185)	(337,388)	372,704	(642,621)	(3,550)	161
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	297,885	1,269,220	(1,402,076)	2,417,478	13,356	(607)
Operating Rev For Return:	(297,885)	(1,269,220)	1,402,076	(2,417,478)	(13,356)	607
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(2,506,736)	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	(2,506,736)	-	-
Total Rate Base:	-	-	-	(2,506,736)	-	-
Estimated Return on Equity Impact	-0.051%	-0.215%	0.238%	-0.386%	-0.002%	0.000%
Estimated Price Change	396,219	1,688,197	(1,864,909)	2,961,767	17,766	(807)
TAX CALCULATION:						
Operating Revenue	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)	768
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)	768
State Income Taxes	-	-	-	-	-	-
Taxable Income	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)	768
Federal Income Taxes Before Credits	(79,185)	(337,388)	372,704	(642,621)	(3,550)	161
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(79,185)	(337,388)	372,704	(642,621)	(3,550)	161

PacifiCorp
Washington 2023 General Rate Case
Summary of Total Adjustments - Rate Year 1
Rebuttal Filing

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	2,006,742	-	-	105,809
Other Power Supply	-	(68,251)	-	-	-	-
Transmission	-	-	-	-	-	395,581
Distribution	-	-	-	-	-	3,628,796
Customer Accounting	(229,407)	-	-	-	73,179	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	774,943	(561,028)	-	1,273,483	-	-
Total O&M Expenses	545,536	(629,279)	2,006,742	1,273,483	73,179	4,130,186
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	291,371	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	430,973	(497,131)	1,585,326	1,048,556	57,811	3,262,847
Operating Rev For Return:	(430,973)	497,131	(1,585,326)	(1,048,556)	(57,811)	(3,262,847)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	1,273,328	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	1,273,328	-	-
Total Rate Base:	-	-	-	1,273,328	-	-
Estimated Return on Equity Impact	-0.073%	0.084%	-0.269%	-0.190%	-0.010%	-0.553%
Estimated Price Change	573,240	(661,236)	2,108,652	1,523,578	76,895	4,339,931
TAX CALCULATION:						
Operating Revenue	(545,536)	629,279	(2,006,742)	(1,273,483)	(73,179)	(4,130,186)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	(770,947)	-	-
Schedule "M" Deductions	-	-	-	414,134	-	-
Income Before Tax	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
Federal Income Taxes Before Credits	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)

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	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1_R	5.2_R	5.3_R	5.4	5.5	6.1_R
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	17,719,976	-	-	-	-
Other Operating Revenues	-	-	269,962	-	-	-
Total Operating Revenues	-	17,719,976	269,962	-	-	-
Operating Expenses:						
Steam Production	-	(5,492,610)	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	(7,141,821)	51,018,977	-	114,141	-	-
Transmission	-	563,475	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	37,776	-
Total O&M Expenses	(7,141,821)	46,089,842	-	114,141	37,776	-
Depreciation	-	-	-	-	-	(16,422,689)
Amortization	-	-	-	-	-	625,402
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(5,642,038)	40,132,170	56,692	90,171	29,843	(12,479,857)
Operating Rev For Return:	5,642,038	(22,412,194)	213,270	(90,171)	(29,843)	12,479,857
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.957%	-3.800%	0.036%	-0.015%	-0.005%	2.116%
Estimated Price Change	(7,504,507)	29,810,585	(283,671)	119,937	39,694	(16,599,528)
TAX CALCULATION:						
Operating Revenue	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
State Income Taxes	-	-	-	-	-	-
Taxable Income	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
Federal Income Taxes Before Credits	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430

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	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2_R	6.3	6.4_R	7.1_R	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
Operating Revenues:					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production	-	-	1,986,017	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
Total O&M Expenses	-	-	1,986,017	-	-
Depreciation	-	-	-	-	-
Amortization	-	-	3,700,583	-	-
Taxes Other Than Income	-	-	-	-	843,809
Income Taxes - Federal	-	-	(820,080)	130,491	(177,200)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	-	(437,999)	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
Total Operating Expenses:	-	-	4,428,521	130,491	666,609
Operating Rev For Return:	-	-	(4,428,521)	(130,491)	(666,609)
Rate Base:					
Electric Plant In Service	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	(80,269,523)	(26,352,745)	-	-	-
Accum Prov For Amort	(7,552,626)	(1,545,676)	-	-	-
Accum Def Income Tax	-	-	4,348,913	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	(16,355,085)	-	-
Total Rate Base Deductions	(87,822,149)	(27,898,421)	(12,006,172)	-	-
Total Rate Base:	(87,822,149)	(27,898,421)	(12,006,172)	-	-
Estimated Return on Equity Impact	0.951%	0.286%	-0.637%	-0.022%	-0.113%
Estimated Price Change	(8,889,449)	(2,823,907)	4,675,123	173,567	886,660
TAX CALCULATION:					
Operating Revenue	-	-	(5,686,600)	-	(843,809)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	(621,388)	-
Schedule "M" Additions	-	-	1,781,456	-	-
Schedule "M" Deductions	-	-	-	-	-
Income Before Tax	-	-	(3,905,144)	621,388	(843,809)
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(3,905,144)	621,388	(843,809)
Federal Income Taxes Before Credits	-	-	(820,080)	130,491	(177,200)
Energy & Other Tax Credits	-	-	-	-	-
Federal Income Taxes	-	-	(820,080)	130,491	(177,200)

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	Tab 7 - Taxes					
	7.3_R	7.4_R	7.5	7.6_R	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	1,290,521	-
Income Taxes - Federal	(6,571,362)	(1,026,421)	302,036	-	(271,009)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	(2,807,532)	-	73,287	-	8,451,410
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(6,571,362)	(3,833,954)	302,036	73,287	1,019,512	8,451,410
Operating Rev For Return:	6,571,362	3,833,954	(302,036)	(73,287)	(1,019,512)	(8,451,410)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	(32,937,503)	-	28,176,905	-	(13,008,440)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	53,324,397
Total Rate Base Deductions	-	(32,937,503)	-	28,176,905	-	40,315,957
Total Rate Base:	-	(32,937,503)	-	28,176,905	-	40,315,957
Estimated Return on Equity Impact	1.114%	1.009%	-0.051%	-0.287%	-0.173%	-1.774%
Estimated Price Change	(8,740,606)	(8,433,532)	401,739	2,949,575	1,356,058	15,322,091
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(1,290,521)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	5,539,071	(1,400)	-	-	-
Schedule "M" Deductions	-	10,426,792	(1,347,051)	-	-	-
Income Before Tax	-	(4,887,721)	1,345,651	-	(1,290,521)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(4,887,721)	1,345,651	-	(1,290,521)	-
Federal Income Taxes Before Credits	-	(1,026,421)	282,587	-	(271,009)	-
Energy & Other Tax Credits	(6,571,362)	-	19,449	-	-	-
Federal Income Taxes	(6,571,362)	(1,026,421)	302,036	-	(271,009)	-

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	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10_R	8.1	8.2_R	8.3	8.4_R
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	7,388,164	-	-
Taxes Other Than Income	(16,672)	220,155	-	-	-	-
Income Taxes - Federal	3,501	(46,233)	-	2,255,926	-	865,234
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	(4,457,715)	-	(1,013,007)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(13,171)	173,922	-	5,186,375	-	(147,773)
Operating Rev For Return:	13,171	(173,922)	-	(5,186,375)	-	147,773
Rate Base:						
Electric Plant In Service	-	-	30,000,112	-	-	123,399,586
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	(530,191)	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	30,000,112	(530,191)	-	123,399,586
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	(8,402,786)	-	542,052
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	(1,733,115)	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	34,836,222	-	-
Total Rate Base Deductions	-	-	-	26,433,436	(1,733,115)	542,052
Total Rate Base:	-	-	30,000,112	25,903,246	(1,733,115)	123,941,639
Estimated Return on Equity Impact	0.002%	-0.029%	-0.293%	-1.113%	0.017%	-1.097%
Estimated Price Change	(17,519)	231,335	3,036,642	9,520,380	(175,428)	12,348,947
TAX CALCULATION:						
Operating Revenue	16,672	(220,155)	-	(7,388,164)	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	17,418,111	-	(673,177)
Schedule "M" Deductions	-	-	-	(712,556)	-	(4,793,338)
Income Before Tax	16,672	(220,155)	-	10,742,504	-	4,120,161
State Income Taxes	-	-	-	-	-	-
Taxable Income	16,672	(220,155)	-	10,742,504	-	4,120,161
Federal Income Taxes Before Credits	3,501	(46,233)	-	2,255,926	-	865,234
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	3,501	(46,233)	-	2,255,926	-	865,234

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	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8_R	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	(253,659)
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	(253,659)
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	76,197
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	-	(491)	-	-	-	53,268
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	(18,734)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	2,337	-	-	-	-
Total Operating Expenses:	-	1,846	-	-	-	(142,928)
Operating Rev For Return:	-	(1,846)	-	-	-	142,928
Rate Base:						
Electric Plant In Service	-	-	-	(11,095,768)	(10,948,499)	(426,746)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	(9,959,814)	-	-	-	-	342,885
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	(3,284,761)	-	-	-	-	-
Fuel Stock	(9,196,315)	-	-	-	-	-
Material & Supplies	(12,260,467)	-	-	-	-	-
Working Capital	(2,747,159)	-	29,873,668	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	(37,448,516)	-	29,873,668	(11,095,768)	(10,948,499)	(83,861)
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	301,559	3,287,281	90,669
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	517,566	1,434,110	(84,304)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	(408,391)	-	-	-	-
Misc Rate Base Deductions	10,195,538	-	-	-	-	-
Total Rate Base Deductions	10,195,538	(408,391)	-	819,125	4,721,391	6,365
Total Rate Base:	(27,252,977)	(408,391)	29,873,668	(10,276,643)	(6,227,109)	(77,496)
Estimated Return on Equity Impact	0.279%	0.004%	-0.291%	0.104%	0.063%	0.025%
Estimated Price Change	(2,758,575)	(38,882)	3,023,844	(1,040,212)	(630,314)	(197,954)
TAX CALCULATION:						
Operating Revenue	-	(2,337)	-	-	-	177,462
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	76,197
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	-	(2,337)	-	-	-	253,659
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(2,337)	-	-	-	253,659
Federal Income Taxes Before Credits	-	(491)	-	-	-	53,268
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	(491)	-	-	-	53,268

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Summary of Total Adjustments - Rate Year 1
Rebuttal Filing

	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1_R	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor - Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	103,011	-	-	-
Other Operating Revenues	-	-	(5,533)	-	-	-
Total Operating Revenues	-	-	97,479	-	-	-
Operating Expenses:						
Steam Production	-	-	179,926	-	-	(1,201,933)
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	573	-	-	-
Other Power Supply	131,145	-	865,949	-	-	-
Transmission	-	-	72,015	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	(15,196)
Total O&M Expenses	131,145	-	1,118,463	-	-	(1,217,129)
Depreciation	97,711	646,845	23,042	-	418,475	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	1,193	-	-	(76,110)
Income Taxes - Federal	(48,060)	(135,837)	(255,113)	-	-	(198,407)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	(102,889)	573,609
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	180,796	511,008	887,586	-	315,586	(918,036)
Operating Rev For Return:	(180,796)	(511,008)	(790,107)	-	(315,586)	918,036
Rate Base:						
Electric Plant In Service	2,321,669	37,741,372	192,587	(298,414,625)	(49,457,132)	(29,244,710)
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	2,321,669	37,741,372	192,587	(298,414,625)	(49,457,132)	(29,244,710)
Rate Base Deductions:						
Accum Prov For Deprec	(5,246)	(86,079)	(195,347)	153,709,555	24,936,777	18,475,235
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	1,868,593	792,540
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(5,246)	(86,079)	(195,347)	153,709,555	26,805,370	19,267,775
Total Rate Base:	2,316,422	37,655,293	(2,760)	(144,705,070)	(22,651,762)	(9,976,935)
Estimated Return on Equity Impact	-0.054%	-0.449%	-0.134%	1.656%	0.177%	0.258%
Estimated Price Change	474,949	4,491,202	1,050,646	(14,647,197)	(1,873,072)	(2,230,961)
TAX CALCULATION:						
Operating Revenue	(228,856)	(646,845)	(1,045,220)	-	(418,475)	1,293,238
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	418,475	-
Schedule "M" Deductions	-	-	-	-	-	2,238,035
Income Before Tax	(228,856)	(646,845)	(1,045,220)	-	-	(944,797)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(228,856)	(646,845)	(1,045,220)	-	-	(944,797)
Federal Income Taxes Before Credits	(48,060)	(135,837)	(219,496)	-	-	(198,407)
Energy & Other Tax Credits	-	-	(35,617)	-	-	-
Federal Income Taxes	(48,060)	(135,837)	(255,113)	-	-	(198,407)

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	Tab 10 - Thermal Generation				
	10.4	10.5	10.6_R	10.7_R	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues Year 1
Operating Revenues:					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	(1,020,828)
Total Operating Revenues	-	-	-	-	(1,020,828)
Operating Expenses:					
Steam Production	-	-	-	(3,113,456)	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
Total O&M Expenses	-	-	-	(3,113,456)	-
Depreciation	-	2,952,541	43,061	80,712	-
Amortization	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-
Income Taxes - Federal	-	-	(56,400)	548,971	(214,374)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	(725,929)	55,446	102,919	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
Total Operating Expenses:	-	2,226,611	42,107	(2,380,854)	(214,374)
Operating Rev For Return:	-	(2,226,611)	(42,107)	2,380,854	(806,454)
Rate Base:					
Electric Plant In Service	40,072,259	300,463,388	3,664,205	8,980,277	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
Total Electric Plant:	40,072,259	300,463,388	3,664,205	8,980,277	-
Rate Base Deductions:					
Accum Prov For Deprec	(34,739,396)	(314,750,593)	(51,204)	(36,424)	-
Accum Prov For Amort	-	-	-	-	-
Accum Def Income Tax	(120,984)	15,084,521	(35,061)	(45,538)	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-
Total Rate Base Deductions	(34,860,380)	(299,666,072)	(86,265)	(81,962)	-
Total Rate Base:	5,211,879	797,315	3,577,940	8,898,316	-
Estimated Return on Equity Impact	-0.052%	-0.385%	-0.043%	0.312%	-0.137%
Estimated Price Change	527,552	3,042,333	418,170	(2,266,091)	1,072,669
TAX CALCULATION:					
Operating Revenue	-	(2,952,541)	(43,061)	3,032,744	(1,020,828)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	-	-
Schedule "M" Additions	-	2,952,541	43,061	80,712	-
Schedule "M" Deductions	-	-	268,572	499,310	-
Income Before Tax	-	-	(268,572)	2,614,146	(1,020,828)
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(268,572)	2,614,146	(1,020,828)
Federal Income Taxes Before Credits	-	-	(56,400)	548,971	(214,374)
Energy & Other Tax Credits	-	-	-	-	-
Federal Income Taxes	-	-	(56,400)	548,971	(214,374)

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	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Restating Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
Operating Revenues:				
General Business Revenues	31,472,700	(2,240,537)	33,713,237	
Interdepartmental	-			
Special Sales	-			
Other Operating Revenues	(21,607)		(21,607)	
Total Operating Revenues	31,451,094	(2,240,537)	33,713,237	(21,607)
Operating Expenses:				
Steam Production	848,422			
Nuclear Production	-			
Hydro Production	1,776,100			
Other Power Supply	(7,171,710)			
Transmission	37,186			
Distribution	149,714			
Customer Accounting	(197,654)			
Customer Service & Info Sales	21,816			(509)
Administrative & General	1,397,586			93,809
Total O&M Expenses	(3,138,539)	-	-	93,301
Depreciation	-			
Amortization	3,700,583			
Taxes Other Than Income	1,214,411			
Income Taxes - Federal	17,397,422	(470,513)	7,079,780	(4,537)
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	1,006,943			
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	81,875			79,538
Total Operating Expenses:	20,262,695	(470,513)	7,079,780	(4,537)
Operating Rev For Return:	11,188,399	(1,770,024)	26,633,457	(17,069)
Rate Base:				
Electric Plant In Service	(330,637,014)			
Plant Held for Future Use	-			
Misc Deferred Debits	(9,959,814)			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	(3,284,761)			
Fuel Stock	(9,196,315)			
Material & Supplies	(12,260,467)			
Working Capital	27,126,509			
Weatherization	-			
Misc Rate Base	-			
Total Electric Plant:	(338,211,862)	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	141,991,688			
Accum Prov For Amort	(1,545,676)			
Accum Def Income Tax	(2,539,670)			
Unamortized ITC	-			
Customer Adv For Const	(1,733,115)			
Customer Service Deposits	(408,391)			
Misc Rate Base Deductions	45,480,887			
Total Rate Base Deductions	181,245,724	-	-	-
Total Rate Base:	(156,966,137)	-	-	-
Estimated Return on Equity Impact	4.016%	-0.300%	4.516%	-0.003%
Estimated Price Change	(30,770,027)	2,354,319	(35,425,311)	22,704
TAX CALCULATION:				
Operating Revenue	29,592,764	(2,240,537)	33,713,237	(21,607)
Other Deductions	-			
Interest (AFUDC)	-			
Interest	(3,310,161)			
Schedule "M" Additions	1,238,814			
Schedule "M" Deductions	3,457,872			
Income Before Tax	30,683,867	(2,240,537)	33,713,237	(21,607)
State Income Taxes	-	-	-	-
Taxable Income	30,683,867	(2,240,537)	33,713,237	(21,607)
Federal Income Taxes Before Credits	6,443,612	(470,513)	7,079,780	(4,537)
Energy & Other Tax Credits	10,953,810			
Federal Income Taxes	17,397,422	(470,513)	7,079,780	(4,537)

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	Tab 4 - Operations & Maintenance					
	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	64,337					
Nuclear Production						
Hydro Production	23,017					
Other Power Supply	38,362					
Transmission	37,186					
Distribution	149,714					
Customer Accounting	31,753					
Customer Service & Info Sales	4,781				17,543	
Administrative & General	27,920		(194,940)		(637)	(768)
Total O&M Expenses	377,070	-	(194,940)	-	16,907	(768)
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(79,185)	-	40,937	-	(3,550)	161
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	297,885	-	(154,003)	-	13,356	(607)
Operating Rev For Return:	(297,885)	-	154,003	-	(13,356)	607
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.051%	0.000%	0.026%	0.000%	-0.002%	0.000%
Estimated Price Change	396,219	-	(204,840)	-	17,766	(807)
TAX CALCULATION:						
Operating Revenue	(377,070)	-	194,940	-	(16,907)	768
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(377,070)	-	194,940	-	(16,907)	768
State Income Taxes	-	-	-	-	-	-
Taxable Income	(377,070)	-	194,940	-	(16,907)	768
Federal Income Taxes Before Credits	(79,185)	-	40,937	-	(3,550)	161
Energy & Other Tax Credits						
Federal Income Taxes	(79,185)	-	40,937	-	(3,550)	161

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production			2,006,742			
Other Power Supply		(68,251)				
Transmission						
Distribution						
Customer Accounting	(229,407)					
Customer Service & Info						
Sales						
Administrative & General	774,943	(561,028)		1,273,483		
Total O&M Expenses	545,536	(629,279)	2,006,742	1,273,483	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(114,563)	132,149	(421,416)	(516,299)	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net				291,371		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	430,973	(497,131)	1,585,326	1,048,556	-	-
Operating Rev For Return:	(430,973)	497,131	(1,585,326)	(1,048,556)	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				1,273,328		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	1,273,328	-	-
Total Rate Base:	-	-	-	1,273,328	-	-
Estimated Return on Equity Impact	-0.073%	0.084%	-0.269%	-0.190%	0.000%	0.000%
Estimated Price Change	573,240	(661,236)	2,108,652	1,523,578	-	-
TAX CALCULATION:						
Operating Revenue	(545,536)	629,279	(2,006,742)	(1,273,483)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions				(770,947)		
Schedule "M" Deductions				414,134		
Income Before Tax	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
Federal Income Taxes Before Credits	(114,563)	132,149	(421,416)	(516,299)	-	-
Energy & Other Tax Credits						
Federal Income Taxes	(114,563)	132,149	(421,416)	(516,299)	-	-

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Operating Revenues:
General Business Revenues
Interdepartmental
Special Sales
Other Operating Revenues
Total Operating Revenues

Operating Expenses:
Steam Production
Nuclear Production
Hydro Production
Other Power Supply
Transmission
Distribution
Customer Accounting
Customer Service & Info
Sales
Administrative & General
Total O&M Expenses
Depreciation
Amortization
Taxes Other Than Income
Income Taxes - Federal
Income Taxes - State
Income Taxes - Def Net
Investment Tax Credit Adj.
Misc Revenue & Expense
Total Operating Expenses:

Operating Rev For Return:

Rate Base:
Electric Plant In Service
Plant Held for Future Use
Misc Deferred Debits
Elec Plant Acq Adj
Nuclear Fuel
Prepayments
Fuel Stock
Material & Supplies
Working Capital
Weatherization
Misc Rate Base
Total Electric Plant:

Rate Base Deductions:
Accum Prov For Deprec
Accum Prov For Amort
Accum Def Income Tax
Unamortized ITC
Customer Adv For Const
Customer Service Deposits
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
Estimated Price Change

TAX CALCULATION:
Operating Revenue
Other Deductions
Interest (AFUDC)
Interest
Schedule "M" Additions
Schedule "M" Deductions
Income Before Tax

State Income Taxes
Taxable Income

Federal Income Taxes Before Credits
Energy & Other Tax Credits
Federal Income Taxes

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1_R	5.2_R	5.3_R	5.4	5.5	6.1_R
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
Operating Revenues: General Business Revenues Interdepartmental Special Sales Other Operating Revenues Total Operating Revenues	-	-	-	-	-	-
Operating Expenses: Steam Production Nuclear Production Hydro Production Other Power Supply Transmission Distribution Customer Accounting Customer Service & Info Sales Administrative & General Total O&M Expenses Depreciation Amortization Taxes Other Than Income Income Taxes - Federal Income Taxes - State Income Taxes - Def Net Investment Tax Credit Adj. Misc Revenue & Expense Total Operating Expenses:	(7,141,821)	-	-	-	-	-
Operating Rev For Return:	5,642,038	-	-	-	-	-
Rate Base: Electric Plant In Service Plant Held for Future Use Misc Deferred Debits Elec Plant Acq Adj Nuclear Fuel Prepayments Fuel Stock Material & Supplies Working Capital Weatherization Misc Rate Base Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions: Accum Prov For Deprec Accum Prov For Amort Accum Def Income Tax Unamortized ITC Customer Adv For Const Customer Service Deposits Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact Estimated Price Change	0.957% (7,504,507)	0.000%	0.000%	0.000%	0.000%	0.000%
TAX CALCULATION: Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" Additions Schedule "M" Deductions Income Before Tax	7,141,821	-	-	-	-	-
State Income Taxes Taxable Income	- 7,141,821	-	-	-	-	-
Federal Income Taxes Before Credits Energy & Other Tax Credits Federal Income Taxes	1,499,782 1,499,782	-	-	-	-	-

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	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2_R	6.3	6.4_R	7.1_R	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production			1,986,017		
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	1,986,017	-	-
Depreciation					
Amortization			3,700,583		
Taxes Other Than Income					
Income Taxes - Federal	-	-	(820,080)	695,134	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	-	4,866,520	695,134	-
Operating Rev For Return:	-	-	(4,866,520)	(695,134)	-
Rate Base:					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	-	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec		(26,352,745)			
Accum Prov For Amort		(1,545,676)			
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions	-	(27,898,421)	-	-	-
Total Rate Base:	-	(27,898,421)	-	-	-
Estimated Return on Equity Impact	0.000%	0.286%	-0.825%	-0.118%	0.000%
Estimated Price Change	-	(2,823,907)	6,472,985	924,601	-
TAX CALCULATION:					
Operating Revenue	-	-	(5,686,600)	-	-
Other Deductions					
Interest (AFUDC)					
Interest				(3,310,161)	
Schedule "M" Additions			1,781,456		
Schedule "M" Deductions					
Income Before Tax	-	-	(3,905,144)	3,310,161	-
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(3,905,144)	3,310,161	-
Federal Income Taxes Before Credits	-	-	(820,080)	695,134	-
Energy & Other Tax Credits	-	-	(820,080)	695,134	-
Federal Income Taxes	-	-	(820,080)	695,134	-

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	Tab 7 - Taxes					
	7.3_R	7.4_R	7.5	7.6_R	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income					1,290,521	
Income Taxes - Federal	10,953,810	(209,133)	-	-	(271,009)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		244,851				
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	10,953,810	35,718	-	-	1,019,512	-
Operating Rev For Return:	(10,953,810)	(35,718)	-	-	(1,019,512)	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax		249,607				(8,675,413)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						35,285,349
Misc Rate Base Deductions						
Total Rate Base Deductions	-	249,607	-	-	-	26,609,936
Total Rate Base:	-	249,607	-	-	-	26,609,936
Estimated Return on Equity Impact	-1.857%	-0.009%	0.000%	0.000%	-0.173%	-0.260%
Estimated Price Change	14,569,725	72,774	-	-	1,356,058	2,693,485
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(1,290,521)	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		(190,169)				
Schedule "M" Deductions		805,703				
Income Before Tax	-	(995,872)	-	-	(1,290,521)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(995,872)	-	-	(1,290,521)	-
Federal Income Taxes Before Credits	-	(209,133)	-	-	(271,009)	-
Energy & Other Tax Credits	10,953,810					
Federal Income Taxes	10,953,810	(209,133)	-	-	(271,009)	-

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Operating Revenues:
General Business Revenues
Interdepartmental
Special Sales
Other Operating Revenues
Total Operating Revenues

Operating Expenses:
Steam Production
Nuclear Production
Hydro Production
Other Power Supply
Transmission
Distribution
Customer Accounting
Customer Service & Info
Sales
Administrative & General
Total O&M Expenses
Depreciation
Amortization
Taxes Other Than Income
Income Taxes - Federal
Income Taxes - State
Income Taxes - Def Net
Investment Tax Credit Adj.
Misc Revenue & Expense
Total Operating Expenses:

Operating Rev For Return:

Rate Base:
Electric Plant In Service
Plant Held for Future Use
Misc Deferred Debits
Elec Plant Acq Adj
Nuclear Fuel
Prepayments
Fuel Stock
Material & Supplies
Working Capital
Weatherization
Misc Rate Base
Total Electric Plant:

Rate Base Deductions:
Accum Prov For Deprec
Accum Prov For Amort
Accum Def Income Tax
Unamortized ITC
Customer Adv For Const
Customer Service Deposits
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
Estimated Price Change

TAX CALCULATION:
Operating Revenue
Other Deductions
Interest (AFUDC)
Interest
Schedule "M" Additions
Schedule "M" Deductions
Income Before Tax

State Income Taxes
Taxable Income

Federal Income Taxes Before Credits
Energy & Other Tax Credits
Federal Income Taxes

	Tab 7 - Taxes		Tab 8 - Rate Base			
	7.9	7.10_R	8.1	8.2_R	8.3	8.4_R
	Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service			30,000,112			
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	30,000,112	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const					(1,733,115)	
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	(1,733,115)	-
Total Rate Base:	-	-	30,000,112	-	(1,733,115)	-
Estimated Return on Equity Impact	0.000%	0.000%	-0.293%	0.000%	0.017%	0.000%
Estimated Price Change	-	-	3,036,642	-	(175,428)	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	-	-

	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8_R	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						(253,659)
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	(253,659)
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	(491)	-	-	-	53,268
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense		2,337				
Total Operating Expenses:	-	1,846	-	-	-	(200,391)
Operating Rev For Return:	-	(1,846)	-	-	-	200,391
Rate Base:						
Electric Plant In Service				(11,095,768)	(10,948,499)	(426,746)
Plant Held for Future Use						
Misc Deferred Debits	(9,959,814)					
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments	(3,284,761)					
Fuel Stock	(9,196,315)					
Material & Supplies	(12,260,467)					
Working Capital	(2,747,159)		29,873,668			
Weatherization						
Misc Rate Base						
Total Electric Plant:	(37,448,516)	-	29,873,668	(11,095,768)	(10,948,499)	(426,746)
Rate Base Deductions:						
Accum Prov For Deprec				301,559	3,287,281	90,669
Accum Prov For Amort						
Accum Def Income Tax				517,566	1,434,110	
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits		(408,391)				
Misc Rate Base Deductions	10,195,538					
Total Rate Base Deductions	10,195,538	(408,391)	-	819,125	4,721,391	90,669
Total Rate Base:	(27,252,977)	(408,391)	29,873,668	(10,276,643)	(6,227,109)	(336,077)
Estimated Return on Equity Impact	0.279%	0.004%	-0.291%	0.104%	0.063%	0.037%
Estimated Price Change	(2,758,575)	(38,882)	3,023,844	(1,040,212)	(630,314)	(300,559)
TAX CALCULATION:						
Operating Revenue	-	(2,337)	-	-	-	253,659
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	(2,337)	-	-	-	253,659
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(2,337)	-	-	-	253,659
Federal Income Taxes Before Credits	-	(491)	-	-	-	53,268
Energy & Other Tax Credits						
Federal Income Taxes	-	(491)	-	-	-	53,268

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	Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
	8.11	8.12	9.1_R	10.1	10.2	10.3
	Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor - Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						(1,201,933)
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						(15,196)
Total O&M Expenses	-	-	-	-	-	(1,217,129)
Depreciation						
Amortization						
Taxes Other Than Income						(76,110)
Income Taxes - Federal	-	-	-	-	87,880	(198,407)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net					(102,889)	573,609
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	(15,009)	(918,036)
Operating Rev For Return:	-	-	-	-	15,009	918,036
Rate Base:						
Electric Plant In Service				(298,414,625)	(49,457,132)	(29,244,710)
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	(298,414,625)	(49,457,132)	(29,244,710)
Rate Base Deductions:						
Accum Prov For Deprec				153,709,555	24,936,777	18,475,235
Accum Prov For Amort						
Accum Def Income Tax					1,868,593	792,540
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	153,709,555	26,805,370	19,267,775
Total Rate Base:	-	-	-	(144,705,070)	(22,651,762)	(9,976,935)
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	1.656%	0.234%	0.258%
Estimated Price Change	-	-	-	(14,647,197)	(2,312,798)	(2,230,961)
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	1,293,238
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions					418,475	
Schedule "M" Deductions						2,238,035
Income Before Tax	-	-	-	-	418,475	(944,797)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	418,475	(944,797)
Federal Income Taxes Before Credits	-	-	-	-	87,880	(198,407)
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	87,880	(198,407)

	Tab 10 - Thermal Generation				
	10.4	10.5	10.6_R	10.7_R	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	-	-
Depreciation					
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	-	-	-	-	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net					
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-
Rate Base:					
Electric Plant In Service	38,950,354				
Plant Held for Future Use					
Misc Deferred Debits	-				
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	38,950,354	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	(32,456,642)				
Accum Prov For Amort					
Accum Def Income Tax					
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions	(32,456,642)	-	-	-	-
Total Rate Base:	6,493,711	-	-	-	-
Estimated Return on Equity Impact	-0.065%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	657,300	-	-	-	-
TAX CALCULATION:					
Operating Revenue	-	-	-	-	-
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions					
Schedule "M" Deductions					
Income Before Tax	-	-	-	-	-
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-
Energy & Other Tax Credits					
Federal Income Taxes	-	-	-	-	-

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Summary of Pro Forma Adjustments - Rate Year 1
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	Tab 3 - Revenue			Tab 4 - O&M
	3.1	3.2	3.3	4.1
Total Pro Forma Adjustments	Temperature Normalization	Revenue Normalizing	Wheeling Revenue - Year 1	Miscellaneous Expense & Revenue
Operating Revenues:				
General Business Revenues	-			
Interdepartmental	-			
Special Sales	17,822,987			
Other Operating Revenues	668,230		1,424,629	
Total Operating Revenues	18,491,217	-	-	-
Operating Expenses:				
Steam Production	(8,152,015)			
Nuclear Production	-			
Hydro Production	204,453			
Other Power Supply	52,293,663			
Transmission	1,189,512			
Distribution	4,266,694			
Customer Accounting	208,470			
Customer Service & Info	20,371			
Sales	-			
Administrative & General	1,636,995			
Total O&M Expenses	51,668,143	-	-	-
Depreciation	(12,160,302)			
Amortization	8,089,762			
Taxes Other Than Income	1,048,485			
Income Taxes - Federal	(19,799,761)	-	-	299,172
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	(1,022,706)			
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	-			
Total Operating Expenses:	27,823,622	-	-	299,172
Operating Rev For Return:	(9,332,405)	-	-	1,125,457
Rate Base:				
Electric Plant In Service	477,884,989			
Plant Held for Future Use	-			
Misc Deferred Debits	(187,305)			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	-			
Fuel Stock	-			
Material & Supplies	-			
Working Capital	-			
Weatherization	-			
Misc Rate Base	-			
Total Electric Plant:	477,697,684	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	(397,677,171)			
Accum Prov For Amort	(7,552,626)			
Accum Def Income Tax	(563,153)			
Unamortized ITC	-			
Customer Adv For Const	-			
Customer Service Deposits	-			
Misc Rate Base Deductions	36,520,185			
Total Rate Base Deductions	(369,272,765)	-	-	-
Total Rate Base:	108,424,919	-	-	-
Estimated Return on Equity Impact	-2.438%	0.000%	0.000%	0.000%
Estimated Price Change	23,387,967	-	-	(1,496,976)
TAX CALCULATION:				
Operating Revenue	(30,154,871)	-	-	1,424,629
Other Deductions	-			
Interest (AFUDC)	-			
Interest	2,688,773			
Schedule "M" Additions	25,625,284			
Schedule "M" Deductions	3,536,026			
Income Before Tax	(10,754,385)	-	-	1,424,629
State Income Taxes	-	-	-	-
Taxable Income	(10,754,385)	-	-	1,424,629
Federal Income Taxes Before Credits	(2,258,421)	-	-	299,172
Energy & Other Tax Credits	(17,541,341)			
Federal Income Taxes	(19,799,761)	-	-	299,172

	Tab 4 - Operations & Maintenance					
	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7
	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production		274,125				
Nuclear Production						
Hydro Production		98,071				
Other Power Supply		163,451				
Transmission		158,441				
Distribution		637,898				
Customer Accounting		135,291				
Customer Service & Info Sales		20,371				
Administrative & General		118,959	(1,579,839)	3,060,099		
Total O&M Expenses	-	1,606,607	(1,579,839)	3,060,099	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal		(337,388)	331,766	(642,621)	-	-
Income Taxes - State		-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	1,269,220	(1,248,073)	2,417,478	-	-
Operating Rev For Return:	-	(1,269,220)	1,248,073	(2,417,478)	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				(2,506,736)		
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	(2,506,736)	-	-
Total Rate Base:	-	-	-	(2,506,736)	-	-
Estimated Return on Equity Impact	0.000%	-0.215%	0.212%	-0.386%	0.000%	0.000%
Estimated Price Change	-	1,688,197	(1,660,069)	2,961,767	-	-
TAX CALCULATION:						
Operating Revenue	-	(1,606,607)	1,579,839	(3,060,099)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	(1,606,607)	1,579,839	(3,060,099)	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(1,606,607)	1,579,839	(3,060,099)	-	-
Federal Income Taxes Before Credits	-	(337,388)	331,766	(642,621)	-	-
Energy & Other Tax Credits						
Federal Income Taxes	-	(337,388)	331,766	(642,621)	-	-

	Tab 4 - Operations & Maintenance					
	4.8	4.9	4.10	4.11	4.12	4.13
	Revenue-Sensitive/ Uncollectible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						105,809
Other Power Supply						
Transmission						395,581
Distribution						3,628,796
Customer Accounting					73,179	
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	73,179	4,130,186
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	(15,368)	(867,339)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	57,811	3,262,847
Operating Rev For Return:	-	-	-	-	(57,811)	(3,262,847)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	-0.010%	-0.553%
Estimated Price Change	-	-	-	-	76,895	4,339,931
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(73,179)	(4,130,186)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	(73,179)	(4,130,186)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	(73,179)	(4,130,186)
Federal Income Taxes Before Credits	-	-	-	-	(15,368)	(867,339)
Energy & Other Tax Credits						
Federal Income Taxes	-	-	-	-	(15,368)	(867,339)

Operating Revenues:
General Business Revenues
Interdepartmental
Special Sales
Other Operating Revenues
Total Operating Revenues

Operating Expenses:
Steam Production
Nuclear Production
Hydro Production
Other Power Supply
Transmission
Distribution
Customer Accounting
Customer Service & Info
Sales
Administrative & General
Total O&M Expenses
Depreciation
Amortization
Taxes Other Than Income
Income Taxes - Federal
Income Taxes - State
Income Taxes - Def Net
Investment Tax Credit Adj.
Misc Revenue & Expense
Total Operating Expenses:

Operating Rev For Return:

Rate Base:
Electric Plant In Service
Plant Held for Future Use
Misc Deferred Debits
Elec Plant Acq Adj
Nuclear Fuel
Prepayments
Fuel Stock
Material & Supplies
Working Capital
Weatherization
Misc Rate Base
Total Electric Plant:

Rate Base Deductions:
Accum Prov For Deprec
Accum Prov For Amort
Accum Def Income Tax
Unamortized ITC
Customer Adv For Const
Customer Service Deposits
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
Estimated Price Change

TAX CALCULATION:
Operating Revenue
Other Deductions
Interest (AFUDC)
Interest
Schedule "M" Additions
Schedule "M" Deductions
Income Before Tax

State Income Taxes
Taxable Income

Federal Income Taxes Before Credits
Energy & Other Tax Credits
Federal Income Taxes

	Tab 5 - Net Power Cost					Tab 6 - Depr.
	5.1_R	5.2_R	5.3_R	5.4	5.5	6.1_R
	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees	Pro Forma Depreciation & Amortization Expense - Year 1
		17,719,976				
	-	17,719,976	269,962	-	-	-
		(5,492,610)				
		51,018,977		114,141		
		563,475				
					37,776	
	-	46,089,842	-	114,141	37,776	-
						(16,422,689)
						625,402
	-	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430
	-	-	-	-	-	-
	-	40,132,170	56,692	90,171	29,843	(12,479,857)
	-	(22,412,194)	213,270	(90,171)	(29,843)	12,479,857
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	0.000%	-3.800%	0.036%	-0.015%	-0.005%	2.116%
	-	29,810,585	(283,671)	119,937	39,694	(16,599,528)
	-	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
	-	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
	-	-	-	-	-	-
	-	(28,369,866)	269,962	(114,141)	(37,776)	15,797,287
	-	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430
	-	(5,957,672)	56,692	(23,970)	(7,933)	3,317,430

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	Tab 6 - Depreciation & Amortization			Tab 7 - Taxes	
	6.2_R	6.3	6.4_R	7.1_R	7.2
	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Decommissioning & Other Plant Closure Costs - Year 1	Interest True Up - Year 1	Property Tax Expense - Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production					
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	-	-
Depreciation					
Amortization					
Taxes Other Than Income					843,809
Income Taxes - Federal	-	-	-	(564,642)	(177,200)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net			(437,999)		
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	-	(437,999)	(564,642)	666,609
Operating Rev For Return:	-	-	437,999	564,642	(666,609)
Rate Base:					
Electric Plant In Service					
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	-	-	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	(80,269,523)				
Accum Prov For Amort	(7,552,626)				
Accum Def Income Tax			4,348,913		
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions			(16,355,085)		
Total Rate Base Deductions	(87,822,149)	-	(12,006,172)	-	-
Total Rate Base:	(87,822,149)	-	(12,006,172)	-	-
Estimated Return on Equity Impact	0.951%	0.000%	0.196%	0.096%	-0.113%
Estimated Price Change	(8,889,449)	-	(1,797,862)	(751,034)	886,660
TAX CALCULATION:					
Operating Revenue	-	-	-	-	(843,809)
Other Deductions					
Interest (AFUDC)					
Interest				2,688,773	
Schedule "M" Additions					
Schedule "M" Deductions					
Income Before Tax	-	-	-	(2,688,773)	(843,809)
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	-	(2,688,773)	(843,809)
Federal Income Taxes Before Credits	-	-	-	(564,642)	(177,200)
Energy & Other Tax Credits					
Federal Income Taxes	-	-	-	(564,642)	(177,200)

	Tab 7 - Taxes					
	7.3_R	7.4_R	7.5	7.6_R	7.7	7.8
	Production Tax Credit - Year 1	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(17,525,173)	(817,288)	302,036	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		(3,052,383)		73,287		8,451,410
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(17,525,173)	(3,869,672)	302,036	73,287	-	8,451,411
Operating Rev For Return:	17,525,173	3,869,672	(302,036)	(73,287)	-	(8,451,411)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax		(33,187,109)		28,176,905		(4,333,027)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						18,039,048
Total Rate Base Deductions	-	(33,187,109)	-	28,176,905	-	13,706,021
Total Rate Base:	-	(33,187,109)	-	28,176,905	-	13,706,021
Estimated Return on Equity Impact	2.971%	1.018%	-0.051%	-0.287%	0.000%	-1.552%
Estimated Price Change	(23,310,330)	(8,506,306)	401,739	2,949,575	-	12,628,607
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		5,729,240	(1,400)			
Schedule "M" Deductions		9,621,089	(1,347,051)			
Income Before Tax	-	(3,891,849)	1,345,651	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(3,891,849)	1,345,651	-	-	-
Federal Income Taxes Before Credits	-	(817,288)	282,587	-	-	-
Energy & Other Tax Credits	(17,525,173)		19,449			
Federal Income Taxes	(17,525,173)	(817,288)	302,036	-	-	-

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Operating Revenues:
General Business Revenues
Interdepartmental
Special Sales
Other Operating Revenues
Total Operating Revenues

Operating Expenses:
Steam Production
Nuclear Production
Hydro Production
Other Power Supply
Transmission
Distribution
Customer Accounting
Customer Service & Info
Sales
Administrative & General
Total O&M Expenses
Depreciation
Amortization
Taxes Other Than Income
Income Taxes - Federal
Income Taxes - State
Income Taxes - Def Net
Investment Tax Credit Adj.
Misc Revenue & Expense
Total Operating Expenses:

Operating Rev For Return:

Rate Base:
Electric Plant In Service
Plant Held for Future Use
Misc Deferred Debits
Elec Plant Acq Adj
Nuclear Fuel
Prepayments
Fuel Stock
Material & Supplies
Working Capital
Weatherization
Misc Rate Base
Total Electric Plant:

Rate Base Deductions:
Accum Prov For Deprec
Accum Prov For Amort
Accum Def Income Tax
Unamortized ITC
Customer Adv For Const
Customer Service Deposits
Misc Rate Base Deductions
Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
Estimated Price Change

TAX CALCULATION:
Operating Revenue
Other Deductions
Interest (AFUDC)
Interest
Schedule "M" Additions
Schedule "M" Deductions
Income Before Tax

State Income Taxes
Taxable Income

Federal Income Taxes Before Credits
Energy & Other Tax Credits
Federal Income Taxes

Tab 7 - Taxes		Tab 8 - Rate Base			
7.9	7.10_R	8.1	8.2_R	8.3	8.4_R
Washington Low Income Tax Credit	Wyoming Wind Generation Tax	End-of-Period Plant Balances - Historical	Regulatory Assets/ Liabilities Amortization - Year 1	Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,388,164	-	-
(16,672)	220,155	-	2,255,926	-	865,234
3,501	(46,233)	-	-	-	-
-	-	-	(4,457,715)	-	(1,013,007)
(13,171)	173,923	-	5,186,375	-	(147,773)
13,171	(173,923)	-	(5,186,375)	-	147,773
-	-	-	-	-	123,399,586
-	-	-	(530,191)	-	-
-	-	-	(530,191)	-	123,399,586
-	-	-	(8,402,786)	-	542,052
-	-	-	34,836,222	-	-
-	-	-	26,433,436	-	542,052
-	-	-	25,903,246	-	123,941,639
0.002%	-0.029%	0.000%	-1.113%	0.000%	-1.097%
(17,519)	231,336	-	9,520,380	-	12,348,947
16,672	(220,155)	-	(7,388,164)	-	-
-	-	-	17,418,111	-	(673,177)
-	-	-	(712,556)	-	(4,793,338)
16,672	(220,155)	-	10,742,504	-	4,120,161
-	-	-	-	-	-
16,672	(220,155)	-	10,742,504	-	4,120,161
3,501	(46,233)	-	2,255,926	-	865,234
3,501	(46,233)	-	2,255,926	-	865,234

	Tab 8 - Rate Base					
	8.5	8.6	8.7	8.8_R	8.9	8.10
	Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation	Klamath Hydroelectric Assets Transfer - Year 1
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						76,197
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						(18,734)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	57,463
Operating Rev For Return:	-	-	-	-	-	(57,463)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						342,885
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	342,885
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						(84,304)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	(84,304)
Total Rate Base:	-	-	-	-	-	258,581
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	-0.012%
Estimated Price Change	-	-	-	-	-	102,605
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	(76,197)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						76,197
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	-	-

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Operating Revenues:
General Business Revenues
Interdepartmental
Special Sales
Other Operating Revenues
Total Operating Revenues

Operating Expenses:
Steam Production
Nuclear Production
Hydro Production
Other Power Supply
Transmission
Distribution
Customer Accounting
Customer Service & Info
Sales
Administrative & General
Total O&M Expenses
Depreciation
Amortization
Taxes Other Than Income
Income Taxes - Federal
Income Taxes - State
Income Taxes - Def Net
Investment Tax Credit Adj.
Misc Revenue & Expense
Total Operating Expenses:

Operating Rev For Return:

Rate Base:
Electric Plant In Service
Plant Held for Future Use
Misc Deferred Debits
Elec Plant Acq Adj
Nuclear Fuel
Prepayments
Fuel Stock
Material & Supplies
Working Capital
Weatherization
Misc Rate Base
Total Electric Plant:

Rate Base Deductions:
Accum Prov For Deprec
Accum Prov For Amort
Accum Def Income Tax
Unamortized ITC
Customer Adv For Const
Customer Service Deposits
Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
Estimated Price Change

TAX CALCULATION:
Operating Revenue
Other Deductions
Interest (AFUDC)
Interest
Schedule "M" Additions
Schedule "M" Deductions
Income Before Tax

State Income Taxes
Taxable Income

Federal Income Taxes Before Credits
Energy & Other Tax Credits
Federal Income Taxes

Tab 8 - Rate Base		Tab 9 - Other	Tab 10 - Thermal Generation		
8.11	8.12	9.1_R	10.1	10.2	10.3
Confidential Wind Capital Additions - Year 1	Major Transmission Capital Additions - Year 1	Production Factor Year 1	Removal of Coal- Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal
		103,011			
		(5,533)			
-	-	97,479	-	-	-
		179,926			
		573			
131,145		865,949			
		72,015			
131,145	-	1,118,463	-	-	-
97,711	646,845	23,042		418,475	
		1,193			
(48,060)	(135,837)	(255,113)	-	(87,880)	-
-	-	-	-	-	-
180,796	511,008	887,586	-	330,595	-
(180,796)	(511,008)	(790,107)	-	(330,595)	-
2,321,669	37,741,372	192,587			
2,321,669	37,741,372	192,587	-	-	-
(5,246)	(86,079)	(195,347)			
(5,246)	(86,079)	(195,347)	-	-	-
2,316,422	37,655,293	(2,760)	-	-	-
-0.054%	-0.449%	-0.134%	0.000%	-0.056%	0.000%
474,949	4,491,202	1,050,646	-	439,726	-
(228,856)	(646,845)	(1,045,220)	-	(418,475)	-
(228,856)	(646,845)	(1,045,220)	-	(418,475)	-
-	-	-	-	-	-
(228,856)	(646,845)	(1,045,220)	-	(418,475)	-
(48,060)	(135,837)	(219,496)	-	(87,880)	-
(48,060)	(135,837)	(255,113)	-	(87,880)	-

	Tab 10 - Thermal Generation				
	10.4	10.5	10.6_R	10.7_R	10.8
	Jim Bridger Mine Rate Base - Year 1	Existing Coal- Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
Operating Revenues:					
General Business Revenues					
Interdepartmental					
Special Sales					
Other Operating Revenues					(1,020,828)
Total Operating Revenues	-	-	-	-	(1,020,828)
Operating Expenses:					
Steam Production				(3,113,456)	
Nuclear Production					
Hydro Production					
Other Power Supply					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Info					
Sales					
Administrative & General					
Total O&M Expenses	-	-	-	(3,113,456)	-
Depreciation		2,952,541	43,061	80,712	
Amortization					
Taxes Other Than Income					
Income Taxes - Federal	-	-	(56,400)	548,971	(214,374)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net		(725,929)	55,446	102,919	
Investment Tax Credit Adj.					
Misc Revenue & Expense					
Total Operating Expenses:	-	2,226,611	42,107	(2,380,854)	(214,374)
Operating Rev For Return:	-	(2,226,611)	(42,107)	2,380,854	(806,454)
Rate Base:					
Electric Plant In Service	1,121,906	300,463,388	3,664,205	8,980,277	
Plant Held for Future Use					
Misc Deferred Debits					
Elec Plant Acq Adj					
Nuclear Fuel					
Prepayments					
Fuel Stock					
Material & Supplies					
Working Capital					
Weatherization					
Misc Rate Base					
Total Electric Plant:	1,121,906	300,463,388	3,664,205	8,980,277	-
Rate Base Deductions:					
Accum Prov For Deprec	(2,282,754)	(314,750,593)	(51,204)	(36,424)	
Accum Prov For Amort					
Accum Def Income Tax	(120,984)	15,084,521	(35,061)	(45,538)	
Unamortized ITC					
Customer Adv For Const					
Customer Service Deposits					
Misc Rate Base Deductions					
Total Rate Base Deductions	(2,403,738)	(299,666,072)	(86,265)	(81,962)	-
Total Rate Base:	(1,281,832)	797,315	3,577,940	8,898,316	-
Estimated Return on Equity Impact	0.013%	-0.385%	-0.043%	0.312%	-0.137%
Estimated Price Change	(129,748)	3,042,333	418,170	(2,266,091)	1,072,669
TAX CALCULATION:					
Operating Revenue	-	(2,952,541)	(43,061)	3,032,744	(1,020,828)
Other Deductions					
Interest (AFUDC)					
Interest					
Schedule "M" Additions		2,952,541	43,061	80,712	
Schedule "M" Deductions			268,572	499,310	
Income Before Tax	-	-	(268,572)	2,614,146	(1,020,828)
State Income Taxes	-	-	-	-	-
Taxable Income	-	-	(268,572)	2,614,146	(1,020,828)
Federal Income Taxes Before Credits	-	-	(56,400)	548,971	(214,374)
Energy & Other Tax Credits					
Federal Income Taxes	-	-	(56,400)	548,971	(214,374)

Tab 2 - Results

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

<p>WASHINGTON JUNE 2022</p> <p>WA JAM 2023 GRC Revenue Requirement Department October 27, 2023 10:29:20 AM</p> <p>AVERAGE-OF-MONTHLY-AVERAGES</p> <p>Washington Inter-Jurisdictional Allocation Methodology Separate Jurisdiction</p> <p>12 Coincident Peaks</p> <p>75% Demand 25% Energy</p>

TAX INFORMATION

	<u>TAX RATE</u>
	21.00%
	0.00%
	1.330
	21.000%

CAPITAL STRUCTURE INFORMATION

<u>MERGED COMPANY CAPITAL STRUCTURE</u>			
	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.72%	5.09%	2.48%
PREFERRED	0.01%	6.75%	0.00%
COMMON	51.27%	10.00%	5.13%
	<u>100.00%</u>		<u>7.61%</u>

OTHER INFORMATION

<p>Notes:</p> <ul style="list-style-type: none"> - Total Company results only include Washington's share of net power costs consistent with WIJAM MOU signed by Parties. - Please refer to the rebuttal testimony of Ms. Nikki L. Kobiha for discussion of the capital structure in the table above and the rebuttal testimony of Ms. Ann E. Bulkley for discussion of the requested ROE.

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	WASHINGTON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenue:	2.3	4,868,893,805	4,495,342,190	373,551,616	31,472,700	405,024,316
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	14,816,463	13,530,635	1,285,829	17,822,987	19,108,816
5	Other Operating Revenues	2.4	266,230,725	246,218,801	20,011,924	646,623	20,658,547
6	Total Operating Revenues	2.4	5,149,940,994	4,755,091,625	394,849,369	49,942,311	444,791,679
7							
8	Operating Expenses:						
9	Steam Production	2.6	332,982,318	273,582,360	59,399,958	(7,303,593)	52,096,365
10	Nuclear Production	2.7	0	0	0	0	0
11	Hydro Production	2.8	18,196,844	16,744,958	1,451,886	1,980,553	3,432,439
12	Other Power Supply	2.9 & 2.10	136,127,153	11,903,570	124,223,583	45,121,953	169,345,536
13	Transmission	2.12	87,237,705	68,569,030	18,668,675	1,226,698	19,895,373
14	Distribution	2.13	246,240,225	232,144,938	14,095,288	4,416,409	18,511,697
15	Customer Accounts	2.14	73,955,733	67,229,728	6,726,005	10,816	6,736,821
16	Customer Service	2.14	128,703,596	128,038,619	664,977	42,187	707,164
17	Sales	2.15	293	293	0	0	0
18	Administrative & General	2.16	258,556,981	240,982,445	17,574,535	3,034,581	20,609,116
19							
20	Total O & M Expenses	2.16	1,282,000,847	1,039,195,942	242,804,906	48,529,604	291,334,510
21							
22	Depreciation	2.17	973,465,268	905,847,343	67,617,925	(12,160,302)	55,457,622
23	Amortization Expense	2.19	77,413,343	73,344,580	4,068,762	11,790,345	15,859,107
24	Taxes Other Than Income	2.19	219,483,507	192,860,681	26,622,827	2,262,896	28,885,723
25	Income Taxes - Federal	2.23	195,068,669	206,653,213	(11,584,544)	(2,402,339)	(13,986,883)
26	Income Taxes - State	2.22	75,787,081	75,787,081	0	0	-
27	Income Taxes - Def Net	2.21	52,060,300	54,461,327	(2,401,026)	(15,763)	(2,416,789)
28	Investment Tax Credit Adj.	2.19	(1,225,606)	(1,225,606)	0	0	0
29	Misc Revenue & Expense	2.5	(2,197,140)	(2,017,006)	(180,134)	81,875	(98,259)
30							
31	Total Operating Expenses	2.23	2,871,856,270	2,544,907,556	326,948,715	48,086,316	375,035,031
32							
33	Operating Revenue for Return		2,278,084,723	2,210,184,070	67,900,654	1,855,995	69,756,648
34							
35	Rate Base:						
36	Electric Plant in Service	2.33	31,784,200,759	29,520,653,813	2,263,546,946	147,247,975	2,410,794,921
37	Plant Held for Future Use	2.33	19,148,374	18,681,190	467,185	0	467,185
38	Misc Deferred Debits	2.35	598,150,187	588,190,373	9,959,814	(10,147,119)	(187,305)
39	Elec Plant Acq Adj	2.33 & 2.34	12,037,478	11,921,634	115,844	0	115,844
40	Pensions	2.34	0	0	0	0	0
41	Prepayments	2.35	76,694,073	73,409,312	3,284,761	(3,284,761)	0
42	Fuel Stock	2.34	187,208,076	178,011,762	9,196,315	(9,196,315)	0
43	Material & Supplies	2.35	283,871,630	271,611,163	12,260,467	(12,260,467)	0
44	Working Capital	2.36	25,165,938	22,418,778	2,747,159	27,126,509	29,873,668
45	Weatherization Loans	2.34	202,994,921	202,991,609	3,312	0	3,312
46	Miscellaneous Rate Base	2.36	0	0	0	0	0
47							
48	Total Electric Plant		33,189,471,435	30,887,889,632	2,301,581,803	139,485,822	2,441,067,625
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.41	(10,010,104,176)	(9,260,009,189)	(750,094,987)	(255,685,483)	(1,005,780,470)
52	Accum Prov For Amort	2.42	(709,511,749)	(653,615,049)	(55,896,700)	(9,098,302)	(64,995,003)
53	Accum Def Income Taxes	2.38	(2,641,481,924)	(2,479,605,071)	(161,876,853)	(3,102,822)	(164,979,675)
54	Unamortized ITC	2.38	(2,403,507)	(2,388,563)	(14,943)	0	(14,943)
55	Customer Adv for Const	2.37	(119,222,098)	(113,130,057)	(6,092,042)	(1,733,115)	(7,825,157)
56	Customer Service Deposits	2.36	0	0	0	(408,391)	(408,391)
57	Misc. Rate Base Deductions	2.36 & 2.37	(2,095,592,572)	(1,918,383,841)	(177,208,730)	82,001,072	(95,207,658)
58							
59	Total Rate Base Deductions		(15,578,316,026)	(14,427,131,770)	(1,151,184,256)	(188,027,041)	(1,339,211,296)
60							
61	Total Rate Base		17,611,155,409	16,460,757,862	1,150,397,547	(48,541,218)	1,101,856,329
62							
63	Return on Rate Base				5.90%		6.33%
64							
65	Return on Equity				6.68%		7.51%
66	Net Power Costs				169,001,161		191,260,248
67	100 Basis Points in Equity:				5,898,088		5,649,217
68	Revenue Requirement Impact				7,465,934		7,150,908
69	Rate Base Decrease				(92,027,504)		(82,626,191)

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
211	421	(Gain) / Loss on Sale of Utility Plant						
212		S		343,422	343,422	-	-	-
213		DGP		-	-	-	-	-
214		CAEE		-	-	-	-	-
215		CN		-	-	-	-	-
216		SO		(2,524,188)	(2,345,360)	(178,828)	178,837	8
217		CAGW		-	-	-	-	-
218		CAGE		-	-	-	-	-
219		SG		(16,274)	(14,975)	(1,298)	(99,298)	(100,597)
220			B1	(2,197,040)	(2,016,914)	(180,127)	79,538	(100,588)
221								
222		Total Miscellaneous Revenues		(2,197,140)	(2,017,006)	(180,134)	79,538	(100,596)
223		Miscellaneous Expenses						
224	4311	Interest on Customer Deposits						
225		S		-	-	-	2,337	2,337
226				-	-	-	2,337	2,337
227		Total Miscellaneous Expenses		-	-	-	2,337	2,337
228								
229		Net Misc Revenue and Expense		(2,197,140)	(2,017,006)	(180,134)	81,875	(98,259)
230								
231	500	Operation Supervision & Engineering						
232		SG		12,354	11,369	986	12,443	13,428
233		CAGW		(24,208)	(18,843)	(5,365)	2,855	(2,510)
234		CAGE		787,612	787,612	-	-	-
235		JBG		13,031,111	10,143,028	2,888,083	103,182	2,991,264
236		JBE		-	-	-	-	-
237			B2	13,806,869	10,923,165	2,883,703	118,479	3,002,182
238								
239	501	Fuel Related						
240		SE		(89,329)	(82,525)	(6,804)	445	(6,359)
241		S		-	-	-	1,986,017	1,986,017
242		SE		-	-	-	-	-
243		CAGW		1,330,493	1,035,616	294,877	(156,363)	138,514
244		CAGE		-	-	-	-	-
245		CAEW		-	-	-	-	-
246		CAEE		14,564,666	14,564,666	-	-	-
247		JBE		2,420,307	1,872,994	547,313	-	547,313
248		CAEE		-	-	-	-	-
249		JBG		-	-	-	-	-
250			B2	18,226,137	17,390,751	835,386	1,830,099	2,665,485
251								
252	501NPC	Fuel Related						
253		S		41,439,815	-	41,439,815	(5,324,127)	36,115,688
254		SE		-	-	-	-	-
255		SE		-	-	-	-	-
256		SE		-	-	-	-	-
257		CAGW		-	-	-	-	-
258		CAGE		-	-	-	-	-
259		CAEW		-	-	-	-	-
260		CAEE		-	-	-	-	-
261		JBE		-	-	-	-	-
262		CAEE		-	-	-	-	-
263		JBG		-	-	-	-	-
264			B2	41,439,815	-	41,439,815	(5,324,127)	36,115,688
265								
266		Total Fuel Related		59,665,951	17,390,751	42,275,201	(3,494,028)	38,781,173
267								
268	502	Steam Expenses						
269		SG		85,313	78,506	6,807	-	6,807
270		CAGW		457,590	356,174	101,416	(53,777)	47,638
271		CAGE		54,966,661	54,966,661	-	-	-
272		JBG		21,710,599	16,898,882	4,811,716	-	4,811,716
273		CAGE		-	-	-	-	-
274			B2	77,220,163	72,300,224	4,919,939	(53,777)	4,866,162
275								
276	503	Steam From Other Sources						
277		SE		-	-	-	-	-
278		CAEW		-	-	-	-	-
279		CAEE		-	-	-	-	-
280			B2	-	-	-	-	-
281								
282	503NPC	Steam From Other Sources-NPC						
283		S		362,935	-	362,935	28,317	391,253
284		SE		-	-	-	-	-
285		CAEE	B2	-	-	-	-	-
286				362,935	-	362,935	28,317	391,253

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
287								
288	505	Electric Expenses						
289		SG		-	-	-	-	-
290		CAGW		(98,692)	(76,819)	(21,873)	11,599	(10,275)
291		CAGE		856,756	856,756	-	-	-
292		JBG		8,513	6,626	1,887	-	1,887
293		CAGE		-	-	-	-	-
294			B2	766,576	786,563	(19,986)	11,599	(8,388)
295								
296	506	Misc. Steam Expense						
297		SG		1,806,964	1,662,791	144,174	-	144,174
298		SE		-	-	-	-	-
299		CAGW		8,387,191	6,528,339	1,858,852	(400,000)	1,458,852
300		CAGE		40,297,017	40,297,017	-	-	-
301		JBG		(20,468,961)	(15,932,429)	(4,536,532)	-	(4,536,532)
302		CAGE		-	-	-	-	-
303			B2	30,022,210	32,555,718	(2,533,507)	(400,000)	(2,933,507)
304								
305	507	Rents						
306		SG		7,560	6,957	603	-	603
307		CAGW		-	-	-	-	-
308		CAGE		769,951	769,951	-	-	-
309		JBG		296,900	231,098	65,802	-	65,802
310		CAGE		-	-	-	-	-
311			B2	1,074,411	1,008,006	66,405	-	66,405
312								
313	510	Maint Supervision & Engineering						
314		SG		-	-	-	-	-
315		CAGW		350,120	272,523	77,597	(41,147)	36,450
316		CAGE		3,962,665	3,962,665	-	-	-
317		JBG		535,876	417,110	118,766	-	118,766
318		CAGE		-	-	-	-	-
319			B2	4,848,661	4,652,298	196,363	(41,147)	155,216
320								
321								
322								
323	511	Maintenance of Structures						
324		SG		656,101	603,752	52,349	-	52,349
325		CAGW		54,134	42,136	11,998	(6,362)	5,636
326		CAGE		13,105,592	13,105,592	-	-	-
327		JBG		7,843,340	6,105,022	1,738,318	-	1,738,318
328		CAGE		-	-	-	-	-
329			B2	21,659,167	19,856,502	1,802,665	(6,362)	1,796,303
330								
331	512	Maintenance of Boiler Plant						
332		SG		74,706	68,745	5,961	1,063	7,024
333		CAGW		2,914,973	2,268,928	646,045	(345,387)	300,658
334		CAGE		48,158,805	48,158,805	-	-	-
335		JBG		23,311,996	18,145,362	5,166,634	(2,909,010)	2,257,623
336		SG-U		-	-	-	-	-
337			B2	74,460,479	68,641,840	5,818,639	(3,253,334)	2,565,305
338								
339	513	Maintenance of Electric Plant						
340		SG		245,118	225,561	19,557	-	19,557
341		CAGW		1,755,840	1,366,693	389,146	(206,351)	182,795
342		CAGE		26,903,448	26,903,448	-	-	-
343		JBG		11,988,403	9,331,415	2,656,988	-	2,656,988
344		CAGE		-	-	-	-	-
345			B2	40,892,808	37,827,117	3,065,692	(206,351)	2,859,340
346								
347	514	Maintenance of Misc. Steam Plant						
348		SG		37,757	34,744	3,013	-	3,013
349		CAGW		59,468	46,288	13,180	(6,989)	6,191
350		CAGE		5,642,571	5,642,571	-	-	-
351		JBG		2,462,290	1,916,573	545,717	-	545,717
352		CAGE		-	-	-	-	-
353			B2	8,202,086	7,640,177	561,909	(6,989)	554,921
354								
355		Total Steam Power Generation	B2	332,982,318	273,582,360	59,399,958	(7,303,593)	52,096,365
356	517	Operation Super & Engineering						
357		SG		-	-	-	-	-
358				-	-	-	-	-
359				-	-	-	-	-
360	518	Nuclear Fuel Expense						
361		SE		-	-	-	-	-
362				-	-	-	-	-
363				-	-	-	-	-

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
513	547NPC	Fuel-NPC						
514		S		31,464,377	-	31,464,377	24,998,415	56,462,791
515		CAEW		-	-	-	-	-
516		CAEE		-	-	-	-	-
517		SE		-	-	-	-	-
518			B2	31,464,377	-	31,464,377	24,998,415	56,462,791
519								
520	548	Generation Expense						
521		SG		204,984	188,629	16,355	15,538	31,894
522		CAGW		7,331,402	5,706,544	1,624,857	30,099	1,654,956
523		CAGE		10,102,549	10,102,549	-	-	-
524		S		-	-	-	-	-
525			B2	17,638,935	15,997,722	1,641,212	45,637	1,686,850
526								
527	549	Miscellaneous Other						
528		S		37,467	37,467	-	-	-
529		SG		6,575,848	6,051,176	524,672	131,856	656,528
530		CAGW		1,038,524	808,356	230,168	-	230,168
531		CAGE		1,437,611	1,437,611	-	-	-
532		CAGE		-	-	-	-	-
533			B2	9,089,451	8,334,611	754,840	131,856	886,696
534								
535								
536								
537								
538	550	Rents						
539		S		375,261	375,261	-	-	-
540		SG		10,462,072	9,627,327	834,745	-	834,745
541		CAGW		-	-	-	-	-
542		CAGE		500	500	-	-	-
543		CAGE		-	-	-	-	-
544			B2	10,837,833	10,003,088	834,745	-	834,745
545								
546	551	Maint Supervision & Engineering						
547		SG		-	-	-	-	-
548		CAGW		-	-	-	-	-
549		CAGE		-	-	-	-	-
550			B2	-	-	-	-	-
551								
552	552	Maintenance of Structures						
553		SG		-	-	-	-	-
554		CAGW		20,215	15,735	4,480	-	4,480
555		CAGE		3,671,901	3,671,901	-	-	-
556		CAGE		-	-	-	-	-
557			B2	3,692,117	3,687,636	4,480	-	4,480
558								
559	553	Maint of Generation & Electric Plant						
560		SG		16,395,625	15,087,455	1,308,170	1,872	1,310,042
561		CAGW		4,806,454	3,741,201	1,065,254	10,183	1,075,437
562		CAGE		3,788,915	3,788,915	-	-	-
563		CAGE		-	-	-	-	-
564			B2	24,990,995	22,617,571	2,373,424	12,055	2,385,479
565								
566	554	Maintenance of Misc. Other						
567		SG		1,199,050	1,103,381	95,670	-	95,670
568		CAGW		-	-	-	-	-
569		CAGE		208,992	208,992	-	-	-
570		CAGE		-	-	-	-	-
571			B2	1,408,042	1,312,373	95,670	-	95,670
572								
573	Total Other Power Generation		B2	99,489,096	62,285,961	37,203,135	25,187,963	62,391,098
574								
575								
576	555	Purchased Power						
577		S		(89,327,925)	(89,327,925)	-	-	-
578		CAEW		-	-	-	-	-
579		CAGW		-	-	-	-	-
580				(89,327,925)	(89,327,925)	-	-	-

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
581	555NPC	Purchased Power-NPC							
582		SG			-	-	-	-	-
583		SE			-	-	-	-	-
584		CAGW			-	-	-	-	-
585		CAGW			-	-	-	-	-
586		CAGE			-	-	-	-	-
587		CAEW			-	-	-	-	-
588		CAEE			-	-	-	-	-
589		DGP			-	-	-	-	-
590		S			84,296,523	-	84,296,523	19,743,980	104,040,503
591					84,296,523	-	84,296,523	19,743,980	104,040,503
592									
593		Total Purchased Power		B2	(5,031,401)	(89,327,925)	84,296,523	19,743,980	104,040,503
594									
595	556	System Control & Load Dispatch							
596		SG			1,089,056	1,002,163	86,893	-	86,893
597		CAGW			-	-	-	-	-
598		CAGE			-	-	-	-	-
599									
600				B2	1,089,056	1,002,163	86,893	-	86,893
601									
602									
603									
604	557	Other Expenses							
605		S			7,811,318	7,811,318	-	36,586	36,586
606		SG			27,036,403	24,879,228	2,157,174	250,952	2,408,127
607		SGCT			-	-	-	-	-
608		SO			-	-	-	4,913	4,913
609		CAEE			-	-	-	-	-
610		TROJP			-	-	-	-	-
611		CAGW			608,119	473,341	134,777	(102,441)	32,336
612		CAGE			3,567,722	3,567,722	-	-	-
613		JBG			1,548,569	1,205,360	343,209	-	343,209
614		CAEW			-	-	-	-	-
615		JBE			8,271	6,401	1,870	-	1,870
616				B2	40,580,402	37,943,371	2,637,031	190,011	2,827,042
617									
618		Embedded Cost Differentials							
619		Company Owned Hydro	DGP		-	-	-	-	-
620		Company Owned Hydro	SG		-	-	-	-	-
621		Mid-C Contract	MC		-	-	-	-	-
622		Mid-C Contract	SG		-	-	-	-	-
623		Existing QF Contracts	S		-	-	-	-	-
624		Existing QF Contracts	SG		-	-	-	-	-
625									
626									
618									
619		Total Other Power Supply		B2	36,638,057	(50,382,391)	87,020,448	19,933,990	106,954,438
620									
621		TOTAL PRODUCTION EXPENSE		B2	487,306,314	302,230,888	185,075,426	39,798,913	224,874,339
622									
623									
624		Summary of Production Expense by Factor							
625		S			76,459,772	(81,103,878)	157,563,650	41,469,189	199,032,839
626		SG			40,737,911	37,487,524	3,250,387	2,273,189	5,523,577
627		SE			(89,329)	(82,525)	(6,804)	445	(6,359)
628		JBG			62,268,635	48,468,048	13,800,587	(2,805,829)	10,994,758
629		TROJP			-	-	-	-	-
630		JBE			2,428,578	1,879,395	549,183	-	549,183
631		DGP			-	-	-	-	-
632		DEU			-	-	-	-	-
633		DEP			-	-	-	-	-
634		CAGW			29,146,774	22,686,979	6,459,794	(1,264,081)	5,195,713
635		CAGE			218,441,464	218,441,464	-	-	-
636		CAEW			-	-	-	-	-
637		CAEE			14,564,666	14,564,666	-	-	-
638		SNPPS			-	-	-	-	-
639		SNPPO			-	-	-	-	-
640		DGU			-	-	-	-	-
641		MC			-	-	-	-	-
642		SSGCT			-	-	-	-	-
643		SSECT			-	-	-	-	-
644		SSGC			-	-	-	-	-
645		SSGCH			-	-	-	-	-
646		SSECH			-	-	-	-	-
647		Total Production Expense by Factor		B2	443,958,471	262,341,673	181,616,798	39,672,913	221,289,711

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
648	560	Operation Supervision & Engineering						
649		SG		11,487,085	10,570,556	916,529	117,287	1,033,816
650		JBG		-	-	-	-	-
651		CAGW		-	-	-	-	-
652		CAGE		-	-	-	-	-
653	B2			11,487,085	10,570,556	916,529	117,287	1,033,816
654								
655	561	Load Dispatching						
656		SG		17,048,762	15,688,479	1,360,283	-	1,360,283
657		JBG		-	-	-	-	-
658		CAGW		-	-	-	-	-
659		CAGE		-	-	-	-	-
660	B2			17,048,762	15,688,479	1,360,283	-	1,360,283
661	562	Station Expense						
662		SG		3,423,768	3,150,593	273,175	-	273,175
663		JBG		-	-	-	-	-
664		CAGW		-	-	-	-	-
665		CAGE		-	-	-	-	-
666	B2			3,423,768	3,150,593	273,175	-	273,175
667								
668	563	Overhead Line Expense						
669		SG		1,182,099	1,087,782	94,317	-	94,317
670		CAGW		-	-	-	-	-
671		CAGE		-	-	-	-	-
672	B2			1,182,099	1,087,782	94,317	-	94,317
673								
674	564	Underground Line Expense						
675		SG		-	-	-	-	-
676		CAGW		-	-	-	-	-
677		CAGE		-	-	-	-	-
678	B2			-	-	-	-	-
679								
680	565	Transmission of Electricity by Others						
681		SG		-	-	-	-	-
682		SE		-	-	-	-	-
683		CAGW		-	-	-	-	-
684		CAGE		-	-	-	-	-
685		CAEW		-	-	-	-	-
686		CAEE		-	-	-	-	-
687	B2			-	-	-	-	-
688								
689	565NPC	Transmission of Electricity by Others-NPC						
690		S		12,723,339	-	12,723,339	635,490	13,358,829
691		SE		-	-	-	-	-
692		CAGW		-	-	-	-	-
693		CAGE		-	-	-	-	-
694		CAEW		-	-	-	-	-
695		SG		-	-	-	-	-
696				12,723,339	-	12,723,339	635,490	13,358,829
697								
698		Total Transmission of Electricity by Others		12,723,339	-	12,723,339	635,490	13,358,829
699								
700	566	Misc. Transmission Expense						
701		SG		2,272,352	2,091,046	181,306	-	181,306
702		CAGW		-	-	-	-	-
703		CAGE		-	-	-	-	-
704		S		-	-	-	-	-
705	B2			2,272,352	2,091,046	181,306	-	181,306
706								
707	567	Rents - Transmission						
708		SG		2,590,491	2,383,802	206,690	-	206,690
709		JBG		-	-	-	-	-
710		CAGW		-	-	-	-	-
711		CAGE		-	-	-	-	-
712	B2			2,590,491	2,383,802	206,690	-	206,690
713								
714	568	Maint Supervision & Engineering						
715		SG		1,099,331	1,011,617	87,713	-	87,713
716		CAGW		-	-	-	-	-
717		CAGE		-	-	-	-	-
718	B2			1,099,331	1,011,617	87,713	-	87,713
719								
720	569	Maintenance of Structures						
721		SG		6,179,432	5,686,389	493,043	-	493,043
722		CAGW		-	-	-	-	-
723		CAGE		-	-	-	-	-
724	B2			6,179,432	5,686,389	493,043	-	493,043

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FERC ACCT	DESCRIP	WJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1160	Summary of Depreciation Expense by Factor							
1161	S			208,924,503	192,747,917	16,176,586	1,592,676	17,769,262
1162	DGP			-	-	-	-	-
1163	DGU			-	-	-	-	-
1164	SG			292,937,797	269,564,942	23,372,855	1,548,736	24,921,591
1165	SO			17,979,123	16,705,377	1,273,746	389,560	1,663,305
1166	CN			916,818	854,997	61,821	(3,024)	58,796
1167	SE			-	-	-	-	-
1168	CAGW			41,259,571	32,115,220	9,144,352	(3,719,291)	5,425,061
1169	CAGE			312,117,673	312,117,673	-	-	-
1170	CAEW			-	-	-	-	-
1171	CAEE			114,149	114,149	-	-	-
1172	JBG			68,191,138	53,077,948	15,113,190	(12,106,895)	3,006,295
1173	JBE			-	-	-	-	-
1174	Total Depreciation Expense By Factor		B3	<u>942,440,772</u>	<u>877,298,223</u>	<u>65,142,549</u>	<u>(12,298,239)</u>	<u>52,844,311</u>
1175								
1176	404GP	Amort of LT Plant - Capital Lease Gen						
1177		S		354,949	258,651	96,298	(58)	96,240
1178		SG		-	-	-	-	-
1179		SO		108,292	100,620	7,672	0	7,672
1180		SG-P		-	-	-	-	-
1181		SG-U		-	-	-	-	-
1182		CAGW		-	-	-	-	-
1183		CAGE		-	-	-	-	-
1184		DGP		-	-	-	-	-
1185			B4	<u>463,241</u>	<u>359,271</u>	<u>103,970</u>	<u>(58)</u>	<u>103,912</u>
1186								
1187	404SP	Amort of LT Plant - Cap Lease Steam						
1188		SG		-	-	-	-	-
1189		DGP		-	-	-	-	-
1190				-	-	-	-	-
1191								
1192	404IP	Amort of LT Plant - Intangible Plant						
1193		S		4,397,561	4,394,412	3,148	(3,024)	125
1194		SE		-	-	-	-	-
1195		SG		11,722,127	10,786,845	935,282	(627,600)	307,683
1196		SO		21,446,143	19,926,773	1,519,369	1,292,701	2,812,070
1197		CN		15,710,630	14,651,265	1,059,365	(42,779)	1,016,586
1198		SG-P		2,697,182	2,481,980	215,202	(1,408)	213,794
1199		SG-U		336,688	309,824	26,864	(1,115)	25,748
1200		DGP		-	-	-	-	-
1201		CAGE		-	-	-	-	-
1202		CAGE		-	-	-	-	-
1203		CAGW		472,144	367,502	104,641	10,988	115,629
1204		CAGE		2,367,908	2,367,908	-	-	-
1205		JBG		317,366	247,028	70,338	(2,340)	67,998
1206		CAEW		-	-	-	-	-
1207		CAEE		1,821	1,821	-	-	-
1208		DGU		-	-	-	-	-
1209			B4	<u>59,469,569</u>	<u>55,535,359</u>	<u>3,934,209</u>	<u>625,424</u>	<u>4,559,634</u>
1210								
1211	404MP	Amort of LT Plant - Mining Plant						
1212		SE		-	-	-	-	-
1213				-	-	-	-	-
1214								
1215	404OP	Amort of LT Plant - Other Plant						
1216		S		32,498	32,498	-	-	-
1217		CAGE		-	-	-	-	-
1218			B4	<u>32,498</u>	<u>32,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
1219								
1220								
1221	404HP	Amortization of Other Electric Plant						
1222		SG-P		311,932	287,044	24,888	35	24,924
1223		SG-U		-	-	-	-	-
1224		CAGW		-	-	-	-	-
1225		CAGE		-	-	-	-	-
1226		SG		-	-	-	-	-
1227			B4	<u>311,932</u>	<u>287,044</u>	<u>24,888</u>	<u>35</u>	<u>24,924</u>
1228								
1229	Total Amortization of Limited Term Plant		B4	<u>60,277,239</u>	<u>56,214,172</u>	<u>4,063,068</u>	<u>625,402</u>	<u>4,688,469</u>
1230								
1231								
1232	405	Amortization of Other Electric Plant						
1233		S		-	-	-	-	-
1234				-	-	-	-	-
1235			B4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1236								

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Line	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1371	41110	Deferred Income Tax - Federal-CR							
1372		S			(75,072,373)	(68,153,154)	(6,919,219)	(28,259)	(6,947,478)
1373		CIAC			(27,014,725)	(25,322,515)	(1,692,210)	370,512	(1,321,698)
1374		SCHMDEXP			(263,425,062)	(245,127,279)	(18,297,783)	196,998	(18,100,785)
1375		SNP			(10,509,515)	(9,786,025)	(723,490)	(2,254,509)	(2,977,999)
1376		SG			(596,403)	(548,817)	(47,586)	237,233	189,647
1377		SNPD			(975,981)	(914,845)	(61,136)	61,136	(0)
1378		SO			1,852,591	1,721,343	131,248	250,059	381,308
1379		TAXDEPR			-	-	-	-	-
1380		JBG			-	-	-	(713,976)	(713,976)
1381		BADDEBT			(231,600)	(200,039)	(31,561)	-	(31,561)
1382		GPS			564,828	524,812	40,016	-	40,016
1383		CN			-	-	-	(6,480)	(6,480)
1384		JBE			(4,093,808)	(3,168,061)	(925,747)	-	(925,747)
1385		CAGW			(42,221)	(32,864)	(9,357)	(202,585)	(211,943)
1386		CAGE			(877,648)	(877,648)	-	-	-
1387		SE			-	-	-	-	-
1388		CAEE			17,437,462	17,437,462	-	-	-
1389				B7	(362,984,455)	(334,447,630)	(28,536,824)	(2,089,871)	(30,626,695)
1390									
1391		TOTAL DEFERRED INCOME TAXES		B7	52,060,300	54,461,327	(2,401,026)	(15,763)	(2,416,789)
1392	SCHMAF	Additions - Flow Through							
1393		S			-	-	-	-	-
1394		SNP			-	-	-	-	-
1395		SO			-	-	-	-	-
1396		SE			-	-	-	-	-
1397		TROJP			-	-	-	-	-
1398		DGP			-	-	-	-	-
1399				B6	-	-	-	-	-
1400									
1401	SCHMAP	Additions - Permanent							
1402		S			-	-	-	-	-
1403		BADDEBT			-	-	-	-	-
1404		JBE			108,784	84,184	24,600	(20,065)	4,535
1405		SCHMDEXP			107,499	100,032	7,467	-	7,467
1406		CAEE			-	-	-	-	-
1407		CAGW			-	-	-	-	-
1408		CAGE			-	-	-	-	-
1409		SNP			-	-	-	-	-
1410		SO			983,171	913,518	69,654	18,664	88,318
1411									
1412				B6	1,199,454	1,097,734	101,720	(1,400)	100,320
1413									
1414	SCHMAT	Additions - Temporary							
1415		S			(65,397,264)	(52,534,663)	(12,862,601)	18,480,393	5,617,792
1416		JBE			16,650,562	12,885,312	3,765,250	-	3,765,250
1417		CIAC			109,875,810	102,993,159	6,882,651	(1,506,965)	5,375,686
1418		SNP			42,744,891	39,802,270	2,942,620	9,169,664	12,112,284
1419		TROJD			-	-	-	-	-
1420		CN			-	-	-	26,355	26,355
1421		SE			-	-	-	-	-
1422		SG			2,488,687	2,290,120	198,567	(964,888)	(766,321)
1423		GPS			(2,297,299)	(2,134,545)	(162,754)	-	(162,754)
1424		SO			(7,534,969)	(7,001,148)	(533,821)	(1,017,055)	(1,550,876)
1425		SNPD			3,969,565	3,720,910	248,655	(248,655)	0
1426		JBG			-	-	-	2,903,922	2,903,922
1427		BADDEBT			941,978	813,613	128,366	-	128,366
1428		CAGW			171,729	133,668	38,060	823,968	862,029
1429		CAGE			3,569,616	3,569,616	-	-	-
1430		CAEW			-	-	-	-	-
1431		CAEE			(70,922,629)	(70,922,629)	-	-	-
1432		SCHMDEXP			1,071,417,204	996,995,434	74,421,770	(801,241)	73,620,529
1433				B6	1,105,677,880	1,030,611,118	75,066,762	26,865,499	101,932,261
1434									
1435		TOTAL SCHEDULE - M ADDITIONS		B6	1,106,877,334	1,031,708,851	75,168,483	26,864,099	102,032,581
1436									
1437	SCHMDF	Deductions - Flow Through							
1438		S			-	-	-	-	-
1439		CAGW			-	-	-	-	-
1440		CAGE			-	-	-	-	-
1441		DGP			-	-	-	-	-
1442		DGU			-	-	-	-	-
1443				B6	-	-	-	-	-

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ACCT	FERC	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1512	Adjustments to Calculated Tax:								
1513	40910	Fed. Credit	SE		-	-	-	-	-
1514	40910	Fed. Credit	JBE	B6	(109,911)	(85,056)	(24,855)	20,332	(4,523)
1515	40910	Fed. Credit	SO	B6	(11,160)	(10,369)	(791)	(883)	(1,674)
1516	40910	Fed. Credit	SG		(137,286,826)	(126,333,016)	(10,953,810)	(6,606,979)	(17,560,789)
1517	40910	Fed. Credit	CAGW	B6	-	-	-	-	-
1518	40910	Fed. Credit	CAEE		-	-	-	-	-
1519	FEDERAL INCOME TAX				195,068,669	206,653,213	(11,584,544)	(2,402,339)	(13,986,883)
1520									
1521	TOTAL OPERATING EXPENSES				2,871,856,270	2,544,907,556	326,948,715	48,086,316	375,035,031
1522	310	Land and Land Rights							
1523		DGP			-	-	-	-	-
1524		DGU			-	-	-	-	-
1525		SG			41,195,596	37,908,691	3,286,905	-	3,286,905
1526		CAGW			1,788,644	1,392,227	396,417	-	396,417
1527		CAGE			47,422,384	47,422,384	-	-	-
1528		JBG			1,193,761	929,188	264,573	-	264,573
1529		S			-	-	-	-	-
1530		CAGE			-	-	-	-	-
1531				B8	91,600,385	87,652,490	3,947,895	-	3,947,895
1532									
1533	311	Structures and Improvements							
1534		DGP			-	-	-	-	-
1535		DGU			-	-	-	-	-
1536		SG			8,466,752	7,791,208	675,543	1,584	677,128
1537		CAGW			69,220,033	53,878,809	15,341,224	144,540	15,485,764
1538		CAGE			772,076,006	772,076,006	-	-	-
1539		JBG			150,738,156	117,330,084	33,408,072	93,383	33,501,454
1540		CAGE			-	-	-	-	-
1541				B8	1,000,500,948	951,076,108	49,424,839	239,507	49,664,346
1542									
1543	312	Boiler Plant Equipment							
1544		DGP			-	-	-	-	-
1545		DGU			-	-	-	-	-
1546		SG			60,624,556	55,787,457	4,837,098	(160,975)	4,676,123
1547		CAGW			123,130,255	95,840,918	27,289,337	(28,321,940)	(1,032,602)
1548		CAGE			3,151,463,044	3,151,463,044	-	-	-
1549		JBG			1,016,851,159	791,486,610	225,364,549	(36,925,463)	188,439,086
1550		S			-	-	-	-	-
1551				B8	4,352,069,014	4,094,578,029	257,490,984	(65,408,377)	192,082,607
1552									
1553	314	Turbogenerator Units							
1554		DGP			-	-	-	-	-
1555		DGU			-	-	-	-	-
1556		SG			35,521,054	32,686,909	2,834,146	18,829	2,852,975
1557		CAGW			40,016,843	31,147,917	8,868,926	44,116	8,913,042
1558		CAGE			665,661,969	665,661,969	-	-	-
1559		JBG			207,787,927	161,735,924	46,052,003	47,263	46,099,266
1560		CAGE			-	-	-	-	-
1561				B8	948,987,794	891,232,719	57,755,075	110,207	57,865,282
1562									
1563	315	Accessory Electric Equipment							
1564		DGP			-	-	-	-	-
1565		DGU			-	-	-	-	-
1566		SG			8,555,197	7,872,597	682,600	-	682,600
1567		CAGW			9,777,414	7,610,447	2,166,967	22,344	2,189,311
1568		CAGE			343,686,122	343,686,122	-	-	-
1569		JBG			62,247,697	48,451,750	13,795,946	43,843	13,839,789
1570		CAGE			-	-	-	-	-
1571				B8	424,266,429	407,620,916	16,645,513	66,187	16,711,700
1572									
1573									
1574									
1575	316	Misc Power Plant Equipment							
1576		DGP			-	-	-	-	-
1577		DGU			-	-	-	-	-
1578		SG			1,399,587	1,287,917	111,670	2,131	113,801
1579		CAGW			449,691	350,026	99,665	3,917	103,582
1580		CAGE			23,578,057	23,578,057	-	-	-
1581		JBG			5,786,942	4,504,383	1,282,559	54,539	1,337,098
1582		CAGE			-	-	-	-	-
1583				B8	31,214,277	29,720,383	1,493,894	60,587	1,554,481
1584									
1585	317	Steam Plant ARO							
1586		S			-	-	-	-	-
1587					-	-	-	-	-
1588					-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1735	Summary of Hydraulic Plant by Factor							
1736	S			-	-	-	-	-
1737	SG			-	-	-	(426,746)	(426,746)
1738	CAGW			-	-	-	-	-
1739	CAGE			-	-	-	-	-
1740	DGP			-	-	-	-	-
1741	DGU			-	-	-	-	-
1742	Total Hydraulic Plant by Factor		B8	-	-	-	(426,746)	(426,746)
1743								
1744	340	Land and Land Rights						
1745		S		74,986	74,986	-	-	-
1746		SG		-	-	-	13,388	13,388
1747		DGU		-	-	-	-	-
1748		CAGW		4,527,456	3,524,036	1,003,419	-	1,003,419
1749		CAGE		34,730,178	34,730,178	-	-	-
1750		SG		11,786,035	10,845,653	940,381	-	940,381
1751			B8	51,118,654	49,174,853	1,943,801	13,388	1,957,189
1752								
1753	341	Structures and Improvements						
1754		SG		-	-	-	52,982	52,982
1755		S		72,572	72,572	-	-	-
1756		CAGW		37,344,075	29,067,514	8,276,561	6,099	8,282,660
1757		CAGE		137,442,039	137,442,039	-	-	-
1758		SG		97,525,470	89,744,130	7,781,340	-	7,781,340
1759			B8	272,384,156	256,326,255	16,057,901	59,081	16,116,982
1760								
1761	342	Fuel Holders, Producers & Accessories						
1762		SG		-	-	-	-	-
1763		DGU		-	-	-	-	-
1764		CAGW		1,816,984	1,414,286	402,698	-	402,698
1765		CAGE		14,581,692	14,581,692	-	-	-
1766		CAGE		-	-	-	-	-
1767			B8	16,398,675	15,995,978	402,698	-	402,698
1768								
1769	343	Prime Movers						
1770		S		-	-	-	-	-
1771		DGU		-	-	-	-	-
1772		SG		-	-	-	9,844,493	9,844,493
1773		CAGW		332,783,497	259,028,747	73,754,750	6,847,520	80,602,270
1774		CAGE		802,427,525	802,427,525	-	-	-
1775		SG		2,883,890,877	2,653,791,642	230,099,235	-	230,099,235
1776			B8	4,019,101,899	3,715,247,914	303,853,984	16,692,014	320,545,998
1777								
1778	344	Generators						
1779		S		282,781	282,781	-	-	-
1780		DGU		-	-	-	-	-
1781		SG		116,955	107,623	9,332	45,100	54,432
1782		CAGW		114,396,523	89,042,841	25,353,682	16,094	25,369,776
1783		CAGE		310,769,633	310,769,633	-	-	-
1784		SG		165,088,467	151,916,426	13,172,041	-	13,172,041
1785			B8	590,654,359	552,119,304	38,535,055	61,195	38,596,249
1786								
1787	345	Accessory Electric Plant						
1788		SG		-	-	-	21,639	21,639
1789		S		310,058	310,058	-	-	-
1790		CAGW		48,320,936	37,611,575	10,709,361	5,367	10,714,727
1791		CAGE		165,936,232	165,936,232	-	-	-
1792		SG		240,853,361	221,636,207	19,217,154	-	19,217,154
1793			B8	455,420,587	425,494,072	29,926,514	27,005	29,953,520
1794								
1795								
1796								
1797	346	Misc. Power Plant Equipment						
1798		SG		-	-	-	6,275	6,275
1799		SG		11,756,127	10,818,131	937,995	-	937,995
1800		CAGW		3,481,452	2,709,858	771,594	-	771,594
1801		CAGE		9,181,860	9,181,860	-	-	-
1802			B8	24,419,439	22,709,850	1,709,589	6,275	1,715,864
1803								
1804	347	Other Production ARO						
1805		S		-	-	-	-	-
1806				-	-	-	-	-
1807				-	-	-	-	-

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2025	391	Office Furniture & Equipment							
2026		S			7,141,973	6,771,146	370,827	61,382	432,210
2027		DGP			-	-	-	-	-
2028		DGU			-	-	-	-	-
2029		CN			3,592,749	3,350,491	242,258	10,025	252,284
2030		SG			1,014,823	933,853	80,970	2,223	83,193
2031		SE			-	-	-	-	-
2032		SO			65,845,922	61,181,015	4,664,908	575,275	5,240,182
2033		CAGW			241,559	188,022	53,537	(94)	53,443
2034		CAGE			2,703,570	2,703,570	-	-	-
2035		JBG			273,249	212,689	60,560	-	60,560
2036		JBE			-	-	-	-	-
2037		CAEE			31,954	31,954	-	-	-
2038		CAGE			-	-	-	-	-
2039		CAGE			-	-	-	-	-
2040				B8	80,845,799	75,372,738	5,473,061	648,811	6,121,872
2041									
2042	392	Transportation Equipment							
2043		S			107,210,461	101,104,307	6,106,154	255,904	6,362,058
2044		SO			7,397,913	6,873,802	524,111	(41,180)	482,931
2045		SG			11,734,003	10,797,773	936,230	11,808	948,038
2046		CN			-	-	-	-	-
2047		DGU			-	-	-	-	-
2048		SE			-	-	-	-	-
2049		DGP			-	-	-	-	-
2050		CAGW			213,777	166,398	47,379	-	47,379
2051		CAGE			9,115,415	9,115,415	-	-	-
2052		JBG			2,873,357	2,236,536	636,822	(8,736)	628,086
2053		CAEW			-	-	-	-	-
2054		CAEE			328,145	328,145	-	-	-
2055		CAGE			-	-	-	-	-
2056		CAGE			-	-	-	-	-
2057				B8	138,873,070	130,622,374	8,250,696	217,795	8,468,491
2058									
2059	393	Stores Equipment							
2060		S			9,245,356	8,555,302	690,054	7,282	697,337
2061		DGP			-	-	-	-	-
2062		DGU			-	-	-	-	-
2063		SO			234,652	218,028	16,624	(1,167)	15,458
2064		SG			1,637,075	1,506,456	130,619	23,374	153,992
2065		CAGW			212,657	165,526	47,131	(6,001)	41,130
2066		CAGE			3,365,265	3,365,265	-	-	-
2067		JBG			962,320	749,042	213,279	-	213,279
2068		CAGE			-	-	-	-	-
2069				B8	15,657,325	14,559,619	1,097,707	23,488	1,121,195
2070									
2071	394	Tools, Shop & Garage Equipment							
2072		S			37,420,319	34,696,579	2,723,740	23,797	2,747,537
2073		DGP			-	-	-	-	-
2074		SG			3,131,799	2,881,919	249,879	22,696	272,575
2075		SO			1,895,974	1,761,652	134,322	(4,357)	129,965
2076		SE			-	-	-	-	-
2077		DGU			-	-	-	-	-
2078		CAGW			726,395	565,404	160,991	3,018	164,009
2079		CAGE			15,082,435	15,082,435	-	-	-
2080		JBG			2,835,298	2,206,911	628,387	(16,638)	611,749
2081		CAEW			-	-	-	-	-
2082		CAEE			125,691	125,691	-	-	-
2083		CAGE			-	-	-	-	-
2084		CAGE			-	-	-	-	-
2085				B8	61,217,911	57,320,593	3,897,318	28,516	3,925,835
2086									
2087	395	Laboratory Equipment							
2088		S			23,586,126	22,140,371	1,445,755	(5,023)	1,440,732
2089		DGP			-	-	-	-	-
2090		DGU			-	-	-	-	-
2091		SO			5,105,751	4,744,030	361,721	3,635	365,356
2092		SE			-	-	-	-	-
2093		SG			2,386,880	2,196,436	190,444	2,672	193,116
2094		CAGW			216,607	168,601	48,007	1,090	49,096
2095		CAGE			3,517,770	3,517,770	-	-	-
2096		JBG			481,323	374,648	106,676	6,137	112,812
2097		CAEW			-	-	-	-	-
2098		CAEE			1,333,377	1,333,377	-	-	-
2099		CAGE			-	-	-	-	-
2100		CAGE			-	-	-	-	-
2101				B8	36,627,836	34,475,234	2,152,602	8,511	2,161,112

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	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2102									
2103	396	Power Operated Equipment							
2104		S			162,470,616	152,828,944	9,641,672	(54,837)	9,586,835
2105		DGP			-	-	-	-	-
2106		SG			7,143,244	6,573,300	569,944	(17,318)	552,625
2107		SO			6,264,798	5,820,963	443,835	(141,199)	302,635
2108		DGU			-	-	-	-	-
2109		SE			-	-	-	-	-
2110		CAGW			191,644	149,170	42,474	-	42,474
2111		CAGE			28,626,660	28,626,660	-	-	-
2112		JBG			10,463,493	8,144,470	2,319,022	-	2,319,022
2113		CAEW			-	-	-	-	-
2114		CAEE			236,686	236,686	-	-	-
2115		CAGE			-	-	-	-	-
2116		CAGE			-	-	-	-	-
2117				B8	215,397,141	202,380,194	13,016,947	(213,355)	12,803,592
2118	397	Communication Equipment							
2119		S			194,834,562	182,150,836	12,683,726	1,718,270	14,401,996
2120		DGP			-	-	-	-	-
2121		DGU			-	-	-	-	-
2122		SO			93,040,701	86,449,157	6,591,544	1,303,208	7,894,752
2123		CN			3,631,876	3,386,979	244,897	(117,708)	127,189
2124		SG			151,808,410	139,695,954	12,112,455	1,675,671	13,788,126
2125		SE			-	-	-	-	-
2126		CAGW			1,137,680	885,536	252,144	942,184	1,194,328
2127		CAGE			27,233,850	27,233,850	-	-	-
2128		JBG			4,278,750	3,330,451	948,299	(507,251)	441,048
2129		CAEW			-	-	-	-	-
2130		CAEE			361,776	361,776	-	-	-
2131		JBE			-	-	-	-	-
2132		CAGE			-	-	-	-	-
2133				B8	476,327,605	443,494,541	32,833,064	5,014,373	37,847,437
2134									
2135	398	Misc. Equipment							
2136		S			3,165,036	2,984,621	180,414	8,329	188,744
2137		DGP			-	-	-	-	-
2138		DGU			-	-	-	-	-
2139		CN			78,824	73,509	5,315	(11)	5,304
2140		SO			2,189,602	2,034,477	155,124	(10,484)	144,640
2141		SE			-	-	-	-	-
2142		SG			762,522	701,682	60,840	2,881	63,721
2143		CAGW			24,068	18,734	5,334	-	5,334
2144		CAGE			1,831,679	1,831,679	-	-	-
2145		JBG			266,410	207,365	59,044	-	59,044
2146		CAEW			-	-	-	-	-
2147		CAEE			3,966	3,966	-	-	-
2148		CAGE			-	-	-	-	-
2149				B8	8,322,106	7,856,034	466,072	716	466,788
2150									
2151	399	Coal Mine							
2152		SE			-	-	-	-	-
2153		CAEW			-	-	-	-	-
2154		CAEE			1,822,901	1,822,901	-	-	-
2155	MP	JBE			-	-	-	40,072,259	40,072,259
2156				B8	1,822,901	1,822,901	-	40,072,259	40,072,259
2157									
2158	399L	WIDCO Capital Lease							
2159		SE			-	-	-	-	-
2160					-	-	-	-	-
2161					-	-	-	-	-
2162		Remove Capital Leases			-	-	-	-	-
2163					-	-	-	-	-
2164					-	-	-	-	-
2165	1011390	General Capital Leases							
2166		S			2,132,115	2,132,115	-	-	-
2167		CAGW			2,426,847	1,888,986	537,862	-	537,862
2168		CAGE			6,998,319	6,998,319	-	-	-
2169		SO			-	-	-	-	-
2170				B9	11,557,281	11,019,419	537,862	-	537,862
2171									
2172		Remove Capital Leases			(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2173				B9	-	-	-	-	-
2174									
2175	1011392	General Vehicles Capital Leases							
2176		SO			-	-	-	-	-
2177				B9	-	-	-	-	-

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FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2178								
2179	Remove Capital Leases			-	-	-	-	-
2180			B9	-	-	-	-	-
2181								
2182	GP	Unclassified Gen Plant - Acct 300						
2183		S		-	-	-	-	-
2184		SO		66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2185		CN		-	-	-	-	-
2186		SG		-	-	-	-	-
2187		CAGE		-	-	-	-	-
2188		CAGW		-	-	-	-	-
2189				66,694,958	61,969,900	4,725,058	(3,873)	4,721,185
2190								
2191	399G	Unclassified Gen Plant - Acct 300						
2192		S		-	-	-	-	-
2193		SO		-	-	-	-	-
2194		SG		-	-	-	-	-
2195		DGP		-	-	-	-	-
2196		DGU		-	-	-	-	-
2197				-	-	-	-	-
2198								
2199	TOTAL GENERAL PLANT		B8	1,391,203,364	1,294,536,669	96,666,695	46,165,854	142,832,549
2200								
2201	Summary of General Plant by Factor							
2202		S		702,730,948	653,593,672	49,137,276	2,112,980	51,250,256
2203		JBG		22,434,200	17,462,112	4,972,088	(526,488)	4,445,600
2204		JBE		-	-	-	40,072,259	40,072,259
2205		SG		191,071,991	175,826,782	15,245,209	1,722,779	16,967,988
2206		SO		360,370,731	334,839,975	25,530,756	1,951,820	27,482,576
2207		SE		-	-	-	-	-
2208		CN		16,639,670	15,517,660	1,122,010	(107,693)	1,014,317
2209		DEU		-	-	-	-	-
2210		CAGW		5,401,879	4,204,662	1,197,218	940,196	2,137,414
2211		CAGE		98,973,082	98,973,082	-	-	-
2212		CAEW		-	-	-	-	-
2213		CAEE		5,138,143	5,138,143	-	-	-
2214		SSGCT		-	-	-	-	-
2215		SSGCH		-	-	-	-	-
2216		Less Capital Leases		(11,557,281)	(11,019,419)	(537,862)	-	(537,862)
2217	Total General Plant by Factor		B8	1,391,203,364	1,294,536,669	96,666,695	46,165,854	142,832,549
2218	301	Organization						
2219		S		-	-	-	-	-
2220		SO		-	-	-	-	-
2221		CAGW		-	-	-	-	-
2222		CAGE		-	-	-	-	-
2223		SG		-	-	-	-	-
2224			B8	-	-	-	-	-
2225	302	Franchise & Consent						
2226		S		(31,081,215)	(31,081,215)	-	-	-
2227		SG		13,159,840	12,109,846	1,049,994	-	1,049,994
2228		SG-P		177,566,825	163,399,163	14,167,662	(8,934)	14,158,728
2229		SG-U		10,497,825	9,660,227	837,598	(32,191)	805,407
2230		CAGW		-	-	-	-	-
2231		CAGE		-	-	-	-	-
2232		DGP		-	-	-	-	-
2233		DGU		-	-	-	-	-
2234			B8	170,143,275	154,088,021	16,055,254	(41,125)	16,014,129
2235								
2236	303	Miscellaneous Intangible Plant						
2237		S		22,091,529	20,054,543	2,036,986	-	2,036,986
2238		SG		96,846,129	89,118,992	7,727,137	680,136	8,407,273
2239		SO		441,349,333	410,081,582	31,267,751	8,422,489	39,690,240
2240		SE		-	-	-	-	-
2241		CN		223,012,159	207,974,491	15,037,668	265,541	15,303,209
2242		CAGW		29,282,101	22,792,314	6,489,787	(4,290)	6,485,497
2243		CAGE		69,224,844	69,224,844	-	-	-
2244		JBG		2,634,359	2,050,507	583,853	-	583,853
2245		CAEW		-	-	-	-	-
2246		CAEE		9,106	9,106	-	-	-
2247		SG-P		-	-	-	-	-
2248		CAGE		-	-	-	-	-
2249			B8	884,449,560	821,306,377	63,143,182	9,363,876	72,507,059
2250	303	Less Non-Utility Plant						
2251		S		-	-	-	-	-
2252			B8	884,449,560	821,306,377	63,143,182	9,363,876	72,507,059

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2330	115	Accum Provision for Asset Acquisition Adjustments						
2331		S		(2,781,024)	(2,781,024)	-	-	-
2332		SG		(529,824)	(487,551)	(42,273)	-	(42,273)
2333		CAGW		-	-	-	-	-
2334		CAGE		(139,583,428)	(139,583,428)	-	-	-
2335		DGP		-	-	-	-	-
2336		Total Accum Provision for Asset Acq. Adj.	B15	(142,894,276)	(142,852,003)	(42,273)	-	(42,273)
2337								
2338	128	Pensions						
2339		SO		-	-	-	-	-
2340		Total Pensions		-	-	-	-	-
2341								
2342	124	Weatherization						
2343		S		604,411	601,099	3,312	-	3,312
2344		SO		-	-	-	-	-
2345			B16	604,411	601,099	3,312	-	3,312
2346								
2347	182W	Weatherization						
2348		S		202,390,509	202,390,509	-	-	-
2349		SG		-	-	-	-	-
2350		CAGE		-	-	-	-	-
2351		SO		-	-	-	-	-
2352			B16	202,390,509	202,390,509	-	-	-
2353								
2354	186W	Weatherization						
2355		S		-	-	-	-	-
2356		CN		-	-	-	-	-
2357		CNP		-	-	-	-	-
2358		SG		-	-	-	-	-
2359		SO		-	-	-	-	-
2360			B16	-	-	-	-	-
2361								
2362		Total Weatherization		202,994,921	202,991,609	3,312	-	3,312
2363								
2364	151	Fuel Stock						
2365		DEU		-	-	-	-	-
2366		SE		-	-	-	-	-
2367		CAEW		2,113,565	1,635,617	477,948	(477,948)	0
2368		CAEE		152,130,910	152,130,910	-	-	-
2369		JBE		38,554,067	29,835,700	8,718,367	(8,718,367)	-
2370		CAEE		-	-	-	-	-
2371		CAEE		-	-	-	-	-
2372		Total Fuel Stock	B13	192,798,541	183,602,226	9,196,315	(9,196,315)	0
2373								
2374	152	Fuel Stock - Undistributed						
2375		SE		-	-	-	-	-
2376		CAEW		-	-	-	-	-
2377		CAEE		-	-	-	-	-
2378				-	-	-	-	-
2379								
2380	25316	DG&T Working Capital Deposit						
2381		SE		-	-	-	-	-
2382		CAEW		-	-	-	-	-
2383		CAEE		(2,946,250)	(2,946,250)	-	-	-
2384			B13	(2,946,250)	(2,946,250)	-	-	-
2385								
2386	25317	DG&T Working Capital Deposit						
2387		SE		-	-	-	-	-
2388		CAEW		-	-	-	-	-
2389		CAEE		(2,644,215)	(2,644,215)	-	-	-
2390			B13	(2,644,215)	(2,644,215)	-	-	-
2391								
2392	25319	Provo Working Capital Deposit						
2393		SE		-	-	-	-	-
2394		CAEW		-	-	-	-	-
2395		CAEE		-	-	-	-	-
2396				-	-	-	-	-
2397								
2398		Total Fuel Stock	B13	187,208,076	178,011,762	9,196,315	(9,196,315)	0

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
				TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2697								
2698								
2699								
2700	Summary of Prod Plant Depreciation by Factor							
2701	S			(18,522,232)	(17,633,537)	(888,695)	(444,347)	(1,333,042)
2702	DGP			-	-	-	-	-
2703	DGU			-	-	-	-	-
2704	SG			246,746,917	227,059,530	19,687,387	(29,131,761)	(9,444,374)
2705	CAGW			(392,208,245)	(305,283,199)	(86,925,046)	(5,074,531)	(91,999,577)
2706	CAGE			(2,895,474,113)	(2,895,474,113)	-	-	-
2707	JBG			(701,446,060)	(545,984,690)	(155,461,370)	(128,761,097)	(284,222,468)
2708	SSGCT			-	-	-	-	-
2709	Total of Prod Plant Depreciation by Factor			(3,760,903,733)	(3,537,316,009)	(223,587,724)	(163,411,737)	(386,999,461)
2710								
2711								
2712	108TP	Transmission Plant Accumulated Depr						
2713		DGP		-	-	-	-	-
2714		DGU		-	-	-	-	-
2715		CAGW		(766,757)	(596,820)	(169,936)	(1,255,364)	(1,425,300)
2716		CAGE		-	-	-	-	-
2717		JBG		-	-	-	(3,120,428)	(3,120,428)
2718		SG		(2,049,040,560)	(1,885,552,174)	(163,488,386)	(16,210,924)	(179,699,310)
2719		TOTAL TRANS PLANT ACCUM DEPR	B17	(2,049,807,317)	(1,886,148,994)	(163,658,322)	(20,586,716)	(184,245,038)
2720	108360	Land and Land Rights						
2721		S		(10,165,828)	(9,961,834)	(203,994)	(213,719)	(417,713)
2722			B17	(10,165,828)	(9,961,834)	(203,994)	(213,719)	(417,713)
2723								
2724	108361	Structures and Improvements						
2725		S		(34,062,627)	(32,630,806)	(1,431,821)	(477,111)	(1,908,932)
2726			B17	(34,062,627)	(32,630,806)	(1,431,821)	(477,111)	(1,908,932)
2727								
2728	108362	Station Equipment						
2729		S		(360,580,732)	(332,669,624)	(27,911,109)	(3,923,267)	(31,834,375)
2730			B17	(360,580,732)	(332,669,624)	(27,911,109)	(3,923,267)	(31,834,375)
2731								
2732	108363	Storage Battery Equipment						
2733		S		-	-	-	-	-
2734			B17	-	-	-	-	-
2735								
2736	108364	Poles, Towers & Fixtures						
2737		S		(689,252,175)	(612,125,350)	(77,126,825)	(5,221,317)	(82,348,142)
2738			B17	(689,252,175)	(612,125,350)	(77,126,825)	(5,221,317)	(82,348,142)
2739								
2740	108365	Overhead Conductors						
2741		S		(354,672,283)	(316,735,586)	(37,936,697)	(3,073,996)	(41,010,693)
2742			B17	(354,672,283)	(316,735,586)	(37,936,697)	(3,073,996)	(41,010,693)
2743								
2744	108366	Underground Conduit						
2745		S		(182,889,758)	(171,578,828)	(11,310,929)	(1,531,883)	(12,842,812)
2746			B17	(182,889,758)	(171,578,828)	(11,310,929)	(1,531,883)	(12,842,812)
2747								
2748	108367	Underground Conductors						
2749		S		(387,848,044)	(373,960,531)	(13,887,512)	(3,335,025)	(17,222,537)
2750			B17	(387,848,044)	(373,960,531)	(13,887,512)	(3,335,025)	(17,222,537)
2751								
2752	108368	Line Transformers						
2753		S		(614,948,422)	(549,047,625)	(65,900,797)	(5,226,696)	(71,127,493)
2754			B17	(614,948,422)	(549,047,625)	(65,900,797)	(5,226,696)	(71,127,493)
2755								
2756	108369	Services						
2757		S		(370,797,077)	(337,131,968)	(33,665,109)	(3,525,939)	(37,191,048)
2758			B17	(370,797,077)	(337,131,968)	(33,665,109)	(3,525,939)	(37,191,048)
2759								
2760	108370	Meters						
2761		S		(109,244,734)	(100,916,106)	(8,328,629)	(1,090,039)	(9,418,667)
2762			B17	(109,244,734)	(100,916,106)	(8,328,629)	(1,090,039)	(9,418,667)
2763								
2764								
2765								
2766	108371	Installations on Customers' Premises						
2767		S		(7,299,880)	(6,871,742)	(428,138)	(22,036)	(450,173)
2768			B17	(7,299,880)	(6,871,742)	(428,138)	(22,036)	(450,173)
2769								
2770	108372	Leased Property						
2771		S		-	-	-	-	-
2772			B17	-	-	-	-	-

JUNE 2022 Washington Inter-Jurisdictional Allocation Methodology
AVERAGE-OF-MONTHLY-AVERAGES

	FERC ACCT	DESCRIP	WIJAM FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2918	111390	Accum Amtr - Capital Lease							
2919		S			-	-	-	-	-
2920		SG			-	-	-	-	-
2921		CAGE			-	-	-	-	-
2922		CAGW			-	-	-	-	-
2923		SO			-	-	-	-	-
2924					-	-	-	-	-
2925					-	-	-	-	-
2926		Remove Capital Lease Amtr			-	-	-	-	-
2927					-	-	-	-	-
2928		TOTAL ACCUM PROV FOR AMORTIZ		B18	(709,511,749)	(653,615,049)	(55,896,700)	(9,098,302)	(64,995,003)
2929									
2930									
2931									
2932									
2933		Summary of Amortization by Factor							
2934		S			18,284,620	20,200,517	(1,915,897)	(242,451)	(2,158,348)
2935		SG-P			(119,188,408)	(109,678,630)	(9,509,778)	(588,781)	(10,098,559)
2936		DGU			-	-	-	-	-
2937		SE			-	-	-	-	-
2938		SO			(327,706,415)	(304,489,789)	(23,216,626)	(4,905,581)	(28,122,208)
2939		CN			(166,028,842)	(154,833,549)	(11,195,294)	(2,049,598)	(13,244,892)
2940		SSGCT			-	-	-	-	-
2941		JBG			(1,938,619)	(1,508,963)	(429,656)	(171,088)	(600,743)
2942		CAGW			(20,833,262)	(16,215,989)	(4,617,272)	(281,183)	(4,898,455)
2943		CAGE			(29,279,147)	(29,279,147)	-	-	-
2944		CAEW			-	-	-	-	-
2945		CAEE			(2,808)	(2,808)	-	-	-
2946		SG			(56,498,056)	(51,990,202)	(4,507,854)	(826,184)	(5,334,039)
2947		Less Capital Lease			-	-	-	-	-
2948		Total Provision For Amortization by Factor		B18	(703,190,937)	(647,798,560)	(55,392,377)	(9,064,867)	(64,457,244)

Tab 4 - O&M (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
TOTAL

Page 4.0_R Total

	Exhibit No. SLC-4 4.1		4.2_R	4.3_R	4.4_R	4.5_R	Exhibit No. SLC-4 4.6
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	338,462	-	64,337	274,125	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,233,639	-	23,017	98,071	-	-	-
12 Other Power Supply	133,562	-	38,362	163,451	-	-	-
13 Transmission	591,208	-	37,186	158,441	-	-	-
14 Distribution	4,416,409	-	149,714	637,898	-	-	-
15 Customer Accounting	10,816	-	31,753	135,291	-	-	-
16 Customer Service & Info	42,187	(509)	4,781	20,371	-	-	17,543
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	3,012,001	93,809	27,920	118,959	(1,774,779)	3,060,099	(637)
19 Total O&M Expenses	10,778,284	93,301	377,070	1,606,607	(1,774,779)	3,060,099	16,907
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,529,010)	(36,296)	(79,185)	(337,388)	372,704	(642,621)	(3,550)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	291,371	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	79,538	79,538	-	-	-	-	-
28 Total Operating Expenses:	8,620,184	136,543	297,885	1,269,220	(1,402,076)	2,417,478	13,356
29							
30 Operating Rev For Return:	(8,620,184)	(136,543)	(297,885)	(1,269,220)	1,402,076	(2,417,478)	(13,356)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,233,408)	-	-	-	-	(2,506,736)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,233,408)	-	-	-	-	(2,506,736)	-
56							
57 Total Rate Base:	(1,233,408)	-	-	-	-	(2,506,736)	-
58							
59							
60 Estimated ROE impact	-1.451%	-0.023%	-0.051%	-0.215%	0.238%	-0.386%	-0.002%
61 Estimated Price Change	11,340,908	181,616	396,219	1,688,197	(1,864,909)	2,961,767	17,766
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,857,822)	(172,839)	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(770,947)	-	-	-	-	-	-
71 Schedule "M" Deductions	414,134	-	-	-	-	-	-
72 Income Before Tax	(12,042,903)	(172,839)	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(12,042,903)	(172,839)	(377,070)	(1,606,607)	1,774,779	(3,060,099)	(16,907)
77							
78 Federal Income Taxes	(2,529,010)	(36,296)	(79,185)	(337,388)	372,704	(642,621)	(3,550)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
TOTAL

	Exhibit No. SLC-4 4.7	Exhibit No. SLC-4 4.8	Exhibit No. SLC-4 4.9	Exhibit No. SLC-4 4.10	Exhibit No. SLC-4 4.11	Exhibit No. SLC-4 4.12	Exhibit No. SLC-4 4.13
	Memberships & Subscriptions	Revenue- Sensitive/Uncollec tible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	2,006,742	-	-	105,809
12 Other Power Supply	-	-	(68,251)	-	-	-	-
13 Transmission	-	-	-	-	-	-	395,581
14 Distribution	-	-	-	-	-	-	3,628,796
15 Customer Accounting	-	(229,407)	-	-	-	73,179	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(768)	774,943	(561,028)	-	1,273,483	-	-
19 Total O&M Expenses	(768)	545,536	(629,279)	2,006,742	1,273,483	73,179	4,130,186
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	161	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	291,371	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(607)	430,973	(497,131)	1,585,326	1,048,556	57,811	3,262,847
29							
30 Operating Rev For Return:	607	(430,973)	497,131	(1,585,326)	(1,048,556)	(57,811)	(3,262,847)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,273,328	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,273,328	-	-
56							
57 Total Rate Base:	-	-	-	-	1,273,328	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.073%	0.084%	-0.269%	-0.190%	-0.010%	-0.553%
61 Estimated Price Change	(807)	573,240	(661,236)	2,108,652	1,523,578	76,895	4,339,931
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768	(545,536)	629,279	(2,006,742)	(1,273,483)	(73,179)	(4,130,186)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(770,947)	-	-
71 Schedule "M" Deductions	-	-	-	-	414,134	-	-
72 Income Before Tax	768	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	768	(545,536)	629,279	(2,006,742)	(2,458,564)	(73,179)	(4,130,186)
77							
78 Federal Income Taxes	161	(114,563)	132,149	(421,416)	(516,299)	(15,368)	(867,339)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
RESTATING

Page 4.0_R Restating

	Exhibit No. SLC-4 4.1		4.2_R	4.3_R	4.4_R	4.5_R	Exhibit No. SLC-4 4.6
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	64,337	-	64,337	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	2,029,759	-	23,017	-	-	-	-
12 Other Power Supply	(29,889)	-	38,362	-	-	-	-
13 Transmission	37,186	-	37,186	-	-	-	-
14 Distribution	149,714	-	149,714	-	-	-	-
15 Customer Accounting	(197,654)	-	31,753	-	-	-	-
16 Customer Service & Info	21,816	(509)	4,781	-	-	-	17,543
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,412,782	93,809	27,920	-	(194,940)	-	(637)
19 Total O&M Expenses	3,488,052	93,301	377,070	-	(194,940)	-	16,907
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(998,061)	(36,296)	(79,185)	-	40,937	-	(3,550)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	291,371	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	79,538	79,538	-	-	-	-	-
28 Total Operating Expenses:	2,860,900	136,543	297,885	-	(154,003)	-	13,356
29							
30 Operating Rev For Return:	(2,860,900)	(136,543)	(297,885)	-	154,003	-	(13,356)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,273,328	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	1,273,328	-	-	-	-	-	-
56							
57 Total Rate Base:	1,273,328	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.497%	-0.023%	-0.051%	0.000%	0.026%	0.000%	-0.002%
61 Estimated Price Change	3,934,187	181,616	396,219	-	(204,840)	-	17,766
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,567,590)	(172,839)	(377,070)	-	194,940	-	(16,907)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(770,947)	-	-	-	-	-	-
71 Schedule "M" Deductions	414,134	-	-	-	-	-	-
72 Income Before Tax	(4,752,671)	(172,839)	(377,070)	-	194,940	-	(16,907)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(4,752,671)	(172,839)	(377,070)	-	194,940	-	(16,907)
77							
78 Federal Income Taxes	(998,061)	(36,296)	(79,185)	-	40,937	-	(3,550)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METODOLOGY
O&M Adjustments (Tab 4)
RESTATING

	Exhibit No. SLC-4 4.7	Exhibit No. SLC-4 4.8	Exhibit No. SLC-4 4.9	Exhibit No. SLC-4 4.10	Exhibit No. SLC-4 4.11	Exhibit No. SLC-4 4.12	Exhibit No. SLC-4 4.13
	Memberships & Subscriptions	Revenue- Sensitive/Uncollec tible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	2,006,742	-	-	-
12 Other Power Supply	-	-	(68,251)	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	(229,407)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(768)	774,943	(561,028)	-	1,273,483	-	-
19 Total O&M Expenses	(768)	545,536	(629,279)	2,006,742	1,273,483	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	161	(114,563)	132,149	(421,416)	(516,299)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	291,371	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(607)	430,973	(497,131)	1,585,326	1,048,556	-	-
29							
30 Operating Rev For Return:	607	(430,973)	497,131	(1,585,326)	(1,048,556)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,273,328	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,273,328	-	-
56							
57 Total Rate Base:	-	-	-	-	1,273,328	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.073%	0.084%	-0.269%	-0.190%	0.000%	0.000%
61 Estimated Price Change	(807)	573,240	(661,236)	2,108,652	1,523,578	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	768	(545,536)	629,279	(2,006,742)	(1,273,483)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	(770,947)	-	-
71 Schedule "M" Deductions	-	-	-	-	414,134	-	-
72 Income Before Tax	768	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	768	(545,536)	629,279	(2,006,742)	(2,458,564)	-	-
77							
78 Federal Income Taxes	161	(114,563)	132,149	(421,416)	(516,299)	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
O&M Adjustments (Tab 4)
PRO FORMA

	Exhibit No. SLC-4 4.1		4.2_R	4.3_R	4.4_R	4.5_R	Exhibit No. SLC-4 4.6
	Total Normalized	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	274,125	-	-	274,125	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	203,879	-	-	98,071	-	-	-
12 Other Power Supply	163,451	-	-	163,451	-	-	-
13 Transmission	554,022	-	-	158,441	-	-	-
14 Distribution	4,266,694	-	-	637,898	-	-	-
15 Customer Accounting	208,470	-	-	135,291	-	-	-
16 Customer Service & Info	20,371	-	-	20,371	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	1,599,219	-	-	118,959	(1,579,839)	3,060,099	-
19 Total O&M Expenses	7,290,232	-	-	1,606,607	(1,579,839)	3,060,099	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,530,949)	-	-	(337,388)	331,766	(642,621)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	5,759,284	-	-	1,269,220	(1,248,073)	2,417,478	-
29							
30 Operating Rev For Return:	(5,759,284)	-	-	(1,269,220)	1,248,073	(2,417,478)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(2,506,736)	-	-	-	-	(2,506,736)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,506,736)	-	-	-	-	(2,506,736)	-
56							
57 Total Rate Base:	(2,506,736)	-	-	-	-	(2,506,736)	-
58							
59							
60 Estimated ROE impact	-1.094%	0.000%	0.000%	-0.249%	0.245%	-0.437%	0.000%
61 Estimated Price Change	7,406,721	-	-	1,688,197	(1,660,069)	2,961,767	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(7,290,232)	-	-	(1,606,607)	1,579,839	(3,060,099)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(7,290,232)	-	-	(1,606,607)	1,579,839	(3,060,099)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(7,290,232)	-	-	(1,606,607)	1,579,839	(3,060,099)	-
77							
78 Federal Income Taxes	(1,530,949)	-	-	(337,388)	331,766	(642,621)	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METODOLOGY
O&M Adjustments (Tab 4)
PRO FORMA

	Exhibit No. SLC-4 4.7	Exhibit No. SLC-4 4.8	Exhibit No. SLC-4 4.9	Exhibit No. SLC-4 4.10	Exhibit No. SLC-4 4.11	Exhibit No. SLC-4 4.12	Exhibit No. SLC-4 4.13
	Memberships & Subscriptions	Revenue- Sensitive/Uncollec tible Expense	Legal Expenses	Remove Non- Recurring Entries	Environmental Remediation	Payment Services Fees	Incremental O&M Expenses
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	105,809
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	395,581
14 Distribution	-	-	-	-	-	-	3,628,796
15 Customer Accounting	-	-	-	-	-	73,179	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	73,179	4,130,186
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	(15,368)	(867,339)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	57,811	3,262,847
29							
30 Operating Rev For Return:	-	-	-	-	-	(57,811)	(3,262,847)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	-0.011%	-0.641%
61 Estimated Price Change	-	-	-	-	-	76,895	4,339,931
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	(73,179)	(4,130,186)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	(73,179)	(4,130,186)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	(73,179)	(4,130,186)
77							
78 Federal Income Taxes	-	-	-	-	-	(15,368)	(867,339)

**PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Annualizing)**

PAGE 4.2_R

	<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 Expense:							
Steam Operations	500	RES	616,840	CAGE	0.000%	-	
Steam Operations	500	RES	8	CAGW	22.163%	2	
Steam Operations	500	RES	88,496	JBG	22.163%	19,613	
Steam Operations	500	RES	29,644	SG	7.979%	2,365	
Fuel Related-Non NPC	501	RES	1,110	SE	7.616%	85	
Steam Maintenance	512	RES	373,294	CAGE	0.000%	-	
Steam Maintenance	512	RES	189,821	JBG	22.163%	42,070	
Steam Maintenance	512	RES	2,532	SG	7.979%	202	
Hydro Operations	535	RES	153,661	SG-P	7.979%	12,260	
Hydro Operations	535	RES	103,084	SG-U	7.979%	8,225	
Hydro Maintenance	545	RES	26,539	SG-P	7.979%	2,118	
Hydro Maintenance	545	RES	5,195	SG-U	7.979%	414	
Other Operations	548	RES	68,451	CAGE	0.000%	-	
Other Operations	548	RES	25,815	CAGW	22.163%	5,721	
Other Operations	548	RES	37,019	SG	7.979%	2,954	
Other Operations	549	RES	291	WA	Situs	-	
Other Maintenance	553	RES	25,047	CAGE	0.000%	-	
Other Maintenance	553	RES	8,734	CAGW	22.163%	1,936	
Other Maintenance	553	RES	4,459	SG	7.979%	356	
Other Power Supply Expense	557	RES	3,032	CAGE	0.000%	-	
Other Power Supply Expense	557	RES	343,354	SG	7.979%	27,395	
Other Power Supply Expense	557	RES	831	WA	Situs	-	
Transmission Operations	560	RES	279,424	SG	7.979%	22,295	
Transmission Maintenance	571	RES	186,638	SG	7.979%	14,891	
Distribution Operations	580	RES	329,430	WA	Situs	22,489	
Distribution Operations	580	RES	477,833	SNPD	6.264%	29,932	
Distribution Maintenance	593	RES	995,762	WA	Situs	83,378	
Distribution Maintenance	593	RES	222,167	SNPD	6.264%	13,917	
Customer Accounts	903	RES	305,189	CN	6.743%	20,579	
Customer Accounts	903	RES	145,377	WA	Situs	11,174	
Customer Services	908	RES	42,117	CN	6.743%	2,840	
Customer Services	908	RES	75,572	WA	Situs	1,941	
Administrative & General	920	RES	8,208	WA	Situs	(94)	
Administrative & General	920	RES	368,187	SO	7.085%	26,084	
Administrative & General	935	RES	202	WA	Situs	6	
Administrative & General	935	RES	27,147	SO	7.085%	1,923	
			<u>5,570,509</u>			<u>377,070</u>	4.3.2_R

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended June 2022 for labor charged to operations and maintenance accounts. See page 4.3.1_R for more information on how this adjustment was calculated.

This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 1

PAGE 4.3_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	2,628,213	CAGE	0.000%	-	
Steam Operations	500	PRO	36	CAGW	22.163%	8	
Steam Operations	500	PRO	377,062	JBG	22.163%	83,568	
Steam Operations	500	PRO	126,304	SG	7.979%	10,078	
Fuel Related-Non NPC	501	PRO	4,728	SE	7.616%	360	
Steam Maintenance	512	PRO	1,590,517	CAGE	0.000%	-	
Steam Maintenance	512	PRO	808,783	JBG	22.163%	179,250	
Steam Maintenance	512	PRO	10,790	SG	7.979%	861	
Hydro Operations	535	PRO	654,714	SG-P	7.979%	52,238	
Hydro Operations	535	PRO	439,216	SG-U	7.979%	35,044	
Hydro Maintenance	545	PRO	113,079	SG-P	7.979%	9,022	
Hydro Maintenance	545	PRO	22,134	SG-U	7.979%	1,766	
Other Operations	548	PRO	291,653	CAGE	0.000%	-	
Other Operations	548	PRO	109,992	CAGW	22.163%	24,378	
Other Operations	548	PRO	157,727	SG	7.979%	12,585	
Other Operations	549	PRO	1,239	WA	Situs	-	
Other Maintenance	553	PRO	106,718	CAGE	0.000%	-	
Other Maintenance	553	PRO	37,213	CAGW	22.163%	8,247	
Other Maintenance	553	PRO	19,000	SG	7.979%	1,516	
Other Power Supply Expense	557	PRO	12,921	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	1,462,952	SG	7.979%	116,726	
Other Power Supply Expense	557	PRO	3,539	WA	Situs	-	
Transmission Operations	560	PRO	1,190,559	SG	7.979%	94,992	
Transmission Maintenance	571	PRO	795,219	SG	7.979%	63,449	
Distribution Operations	580	PRO	1,403,623	WA	Situs	95,819	
Distribution Operations	580	PRO	2,035,933	SNPD	6.264%	127,531	
Distribution Maintenance	593	PRO	4,242,710	WA	Situs	355,252	
Distribution Maintenance	593	PRO	946,601	SNPD	6.264%	59,295	
Customer Accounts	903	PRO	1,300,340	CN	6.743%	87,682	
Customer Accounts	903	PRO	619,418	WA	Situs	47,610	
Customer Services	908	PRO	179,451	CN	6.743%	12,100	
Customer Services	908	PRO	321,994	WA	Situs	8,271	
Administrative & General	920	PRO	34,971	WA	Situs	(402)	
Administrative & General	920	PRO	1,568,758	SO	7.085%	111,140	
Administrative & General	935	PRO	859	WA	Situs	26	
Administrative & General	935	PRO	115,668	SO	7.085%	8,195	
			<u>23,734,634</u>			<u>1,606,607</u>	4.3.2_R

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during calendar year 2024 for labor charged to operation & maintenance accounts. See page 4.3.1 or more information on how this adjustment was calculated.

This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. See page 4.3.1_R for more information on how this adjustment was calculated in rebuttal. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment

PAGE 4.3.1_R

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2_R. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual 12 months ended June 2022 total labor related expenses are identified on page 4.3.2_R.
2. Actual 12 months ended June 2022 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4_R, Exhibit No. SLC-13C.
3. The restated 12 months ended June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.5_R, Exhibit No. SLC-13C). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5_R, Exhibit No. SLC-13C.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Payroll taxes have been updated as result of the labor calculations in parts 3 and 4 above. These payroll tax calculations can be found on page 4.3.7_R, Exhibit No. SLC-13C.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment

PAGE 4.3.2_R

Description	Actual 12 Months Ended June 2022	Restatement		Pro Forma		Ref Exh. SLC-13C
		12 Months Ended June 2022	Adjustment	12 Months Ending December 2024	Adjustment	
Regular Ordinary Time	430,865,222	437,528,647	6,663,424	464,822,905	27,294,258	
Overtime	76,879,725	78,068,687	1,188,962	82,938,829	4,870,143	
Premium Pay	13,956,954	14,172,802	215,847	15,056,941	884,139	
Subtotal for Escalation	521,701,902	529,770,135	8,068,233	562,818,675	33,048,540	4.3.3_R&4_R
Annual Incentive Plan	32,713,508	32,713,508	-	35,291,750	2,578,242	
Payroll Tax Expense	38,800,779	39,369,012	568,233	41,921,390	2,552,378	4.3.7_R
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
Total Payroll Taxes	41,954,125	42,522,358	568,233	45,074,736	2,552,378	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	5,707,720	-	4,524,605	(1,183,115)	4.3.6_R
Pension Administration	836,131	836,131	-	836,131	-	4.3.6_R
Post Retirement Benefits	856,324	856,324	-	1,413,017	556,693	4.3.6_R
Post Employment Benefits	5,454,165	5,454,165	-	4,699,391	(754,774)	4.3.6_R
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
Total Other Labor	137,345,443	137,345,443	-	135,964,246	(1,381,197)	
Total Labor	733,714,977	742,351,444	8,636,467	779,149,407	36,797,963	4.3.8_R
Non-Utility and Capitalized Labor	260,469,861	263,535,819	3,065,958	276,599,148	13,063,329	4.3.8_R
Total Utility Labor	473,245,117	478,815,625	5,570,509	502,550,259	23,734,634	4.3.8_R
			Ref. 4.2_R		Ref. 4.3_R	

**PacifiCorp
Washington 2023 General Rate Case
Pension Related Non-Service Expense**

PAGE 4.4_R

	<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 Expense:							
SERP Non-Service Expense	926	RES	(2,751,615)	SO	7.085%	(194,940)	4.4.1_R
<i>Pension Non-Service Expense</i>	926	PRO	(21,973,237)	SO	7.085%	(1,556,712)	4.4.1_R
<i>Post-Retirement Non-Service Exp.</i>	926	PRO	(1,811,424)	SO	7.085%	(128,332)	4.4.1_R
Pension Settlement Loss Amort.	926	PRO	1,484,979	SO	7.085%	105,205	4.4.2, SLC-4

Description of Adjustment:

This adjustment removes the 12 months ended June 2022 SERP non-service expenses from results and includes the non-service pension and post-retirement expenses at the calendar year 2024 level. In Docket UE-181042, the Commission authorized the Company to defer a 2018 pension settlement loss and amortize the deferral amount over the average remaining life of the pension plan participants. In the 2020 Rate Case (UE-191024), the Company then included projected pension settlement loss amortization on a pro forma basis. Similarly, this adjustment adds into rates the pension settlement loss amortization expense on losses incurred between the end of the Test Period and calendar year 2024.

This adjustment has been updated to reflect the latest actuarial report figures.

PacifiCorp
Washington 2023 General Rate Case
Pension Related Non-Service Expense

PAGE 4.4.1_R

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Post-Retirement				
	Pension Non-Service Expense	Non-Service Expense	SERP Non-Service Expense		
	Actual Twelve Months Ended June 2022	Actual Twelve Months Ended June 2022	Actual Calendar Year 2021		
Jul-2021	(701,505)	(113,658)	229,730	926	SO
Aug-2021	8,981,732	(113,658)	229,730	926	SO
Sep-2021	34,689	(113,658)	229,730	926	SO
Oct-2021	34,689	(108,440)	229,730	926	SO
Nov-2021	34,689	(61,472)	229,730	926	SO
Dec-2021	7,090,311	(108,440)	229,730	926	SO
Jan-2022	(460,186)	(178,493)	228,873	926	SO
Feb-2022	(103,907)	(178,493)	228,873	926	SO
Mar-2022	(103,907)	(178,493)	228,873	926	SO
Apr-2022	(103,907)	(178,493)	228,873	926	SO
May-2022	(103,907)	(178,493)	228,873	926	SO
Jun-2022	(103,907)	(178,493)	228,873	926	SO
Total Actual	14,494,882	(1,690,283)	2,751,615		

Description	GL 554012	GL 554022	GL 554032	FERC Acct	Factor
	Post-Retirement				
	Pension Non-Service Expense	Non-Service Expense	SERP Non-Service Expense		
	Actual Twelve Months Ending December 2024	Actual Twelve Months Ending December 2024	Actual Twelve Months Ending December 2024		
Jan-2024	(623,196)	(291,809)	-	926	SO
Feb-2024	(623,196)	(291,809)	-	926	SO
Mar-2024	(623,196)	(291,809)	-	926	SO
Apr-2024	(623,196)	(291,809)	-	926	SO
May-2024	(623,196)	(291,809)	-	926	SO
Jun-2024	(623,196)	(291,809)	-	926	SO
Jul-2024	(623,196)	(291,809)	-	926	SO
Aug-2024	(623,196)	(291,809)	-	926	SO
Sep-2024	(623,196)	(291,809)	-	926	SO
Oct-2024	(623,196)	(291,809)	-	926	SO
Nov-2024	(623,196)	(291,809)	-	926	SO
Dec-2024	(623,196)	(291,809)	-	926	SO
	(7,478,355)	(3,501,707)	-		
	(21,973,237)	(1,811,424)	(2,751,615)		
	Ref 4.4_R	Ref 4.4_R	Ref 4.4_R		

**PacifiCorp
Washington 2023 General Rate Case
Insurance Expense**

PAGE 4.5_R

	<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 Expense:							
Adjust I & D Expense to three-year avg.	925	PRO	(60,172,330)	SO	7.085%	(4,262,957)	4.5.1, SLC-4
<u>Adjust property damage expense to 6-year average</u>							
Property Insurance - Transmission	924	PRO	(63,404)	WA	Situs	(63,404)	4.5.2, SLC-4
Property Insurance - Washington Distribution	924	PRO	395,600	WA	Situs	395,600	4.5.2, SLC-4
Property Insurance - Non-T&D	924	PRO	(99,119)	WA	Situs	(99,119)	4.5.2, SLC-4
<i>Adjust Liability Insurance Premium</i>	925	PRO	100,173,358	SO	7.085%	7,096,863	4.5.3_R
Adjust Property Insurance Premium	924	PRO	(97,162)	SO	7.085%	(6,884)	4.5.3_R
Adjustment to Tax:							
Accumulated Deferred Income Tax Balance	190	PRO	(35,382,985)	SO	7.085%	(2,506,736)	

Description of Adjustment

This adjustment normalizes injuries and damage expense to reflect a three-year average of gross expense net of insurance using the cash method. The adjustment also recalculates the historical six-year average Washington-allocated property damage amount using the most recent six-year time period. The insurance premiums in the Test Period have been adjusted to reflect the Company's most current renewal levels.

The Company's rebuttal position updates the Company's liability premium renewal amount to what is expected in the rate period. Please refer to Company witness Mariya V. Coleman's testimony for additional information.

PacifiCorp
Washington 2023 General Rate Case
Insurance Expense
Adjust the Liability Premium Renewal to Expected Test Period Level

PAGE 4.5.3_R

	Premium Renewal <u>Test Period</u>	Included in Results 12 Months Ended <u>Jun-22</u>	<u>Adjustment</u>	
Liability Insurance Premium	125,200,000	25,026,642	100,173,358	Ref 4.5_R
Property Insurance Premium	4,842,427	4,939,589	(97,162)	Ref 4.5_R
	130,042,427			

Tab 5 - Net Power Costs (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Net Power Cost Adjustments (Tab 5)
TOTAL

	5.1_R	5.2_R	5.3_R	Exhibit No. SLC-4 5.4	Exhibit No. SLC-4 5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	17,719,976	-	17,719,976	-	-	-
5 Other Operating Revenues	269,962	-	-	269,962	-	-
6 Total Operating Revenues	17,989,938	-	17,719,976	269,962	-	-
7						
8 Operating Expenses:						
9 Steam Production	(5,492,610)	-	(5,492,610)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	43,991,297	(7,141,821)	51,018,977	-	114,141	-
13 Transmission	563,475	-	563,475	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	37,776	-	-	-	-	37,776
19 Total O&M Expenses	39,099,938	(7,141,821)	46,089,842	-	114,141	37,776
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(4,433,100)	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	34,666,838	(5,642,038)	40,132,170	56,692	90,171	29,843
29						
30 Operating Rev For Return:	(16,676,900)	5,642,038	(22,412,194)	213,270	(90,171)	(29,843)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-2.828%	0.957%	-3.800%	0.036%	-0.015%	-0.005%
61 Estimated Price Change	22,182,038	(7,504,507)	29,810,585	(283,671)	119,937	39,694
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(21,110,000)	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(21,110,000)	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(21,110,000)	7,141,821	(28,369,866)	269,962	(114,141)	(37,776)
77						
78 Federal Income Taxes	(4,433,100)	1,499,782	(5,957,672)	56,692	(23,970)	(7,933)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Net Power Cost Adjustments (Tab 5)
RESTATING

	5.1_R	5.2_R	5.3_R	Exhibit No. SLC-4 5.4	Exhibit No. SLC-4 5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(7,141,821)	(7,141,821)	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(7,141,821)	(7,141,821)	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,499,782	1,499,782	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(5,642,038)	(5,642,038)	-	-	-	-
29						
30 Operating Rev For Return:	5,642,038	5,642,038	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.957%	0.957%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(7,504,507)	(7,504,507)	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	7,141,821	7,141,821	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	7,141,821	7,141,821	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,141,821	7,141,821	-	-	-	-
77						
78 Federal Income Taxes	1,499,782	1,499,782	-	-	-	-

	5.1_R	5.2_R	5.3_R	Exhibit No. SLC-4 5.4	Exhibit No. SLC-4 5.5	
	Total Normalized	Net Power Costs (Restating)	Net Power Costs (Pro Forma) - Year 1	Pryor Mountain REC Revenues	WRAP Fees	AURORA Access Fees
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	17,719,976	-	17,719,976	-	-	-
5 Other Operating Revenues	269,962	-	-	269,962	-	-
6 Total Operating Revenues	17,989,938	-	17,719,976	269,962	-	-
7						
8 Operating Expenses:						
9 Steam Production	(5,492,610)	-	(5,492,610)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	51,133,118	-	51,018,977	-	114,141	-
13 Transmission	563,475	-	563,475	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	37,776	-	-	-	-	37,776
19 Total O&M Expenses	46,241,758	-	46,089,842	-	114,141	37,776
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(5,932,882)	-	(5,957,672)	56,692	(23,970)	(7,933)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	40,308,876	-	40,132,170	56,692	90,171	29,843
29						
30 Operating Rev For Return:	(22,318,938)	-	(22,412,194)	213,270	(90,171)	(29,843)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-4.382%	0.000%	-4.400%	0.042%	-0.018%	-0.006%
61 Estimated Price Change	29,686,545	-	29,810,585	(283,671)	119,937	39,694
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(28,251,821)	-	(28,369,866)	269,962	(114,141)	(37,776)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(28,251,821)	-	(28,369,866)	269,962	(114,141)	(37,776)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(28,251,821)	-	(28,369,866)	269,962	(114,141)	(37,776)
77						
78 Federal Income Taxes	(5,932,882)	-	(5,957,672)	56,692	(23,970)	(7,933)

PacifiCorp
Washington 2023 General Rate Case
Net Power Costs (Restating)

PAGE 5.1_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF #</u>
Normalizing Adjustment:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	-	WA	Situs	-	5.1.1_R
Post-Merger Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1_R
Non-Firm Sales	447NPC	RES	-	WA	Situs	-	5.1.1_R
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1_R
Existing Firm Energy - Pacific	555NPC	RES	-	WA	Situs	-	5.1.1_R
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	5.1.1_R
Post-Merger Firm Energy	555NPC	RES	(7,141,821)	WA	Situs	(7,141,821)	5.1.1_R
Other Generation Expenses	555NPC	RES	-	WA	Situs	-	5.1.1_R
Total Purchased Power			<u>(7,141,821)</u>			<u>(7,141,821)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	WA	Situs	-	5.1.1_R
Post Merger Firm	565NPC	RES	-	WA	Situs	-	5.1.1_R
Non Firm	565NPC	RES	-	WA	Situs	-	5.1.1_R
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	-	WA	Situs	-	5.1.1_R
Fuel Consumed - Natural Gas	547NPC	RES	-	WA	Situs	-	5.1.1_R
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
Total Net Power Cost Adjustment - Restating			<u>(7,141,821)</u>			<u>(7,141,821)</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 WIJAM basis.

PacifiCorp
Washington 2023 General Rate Case
Net Power Costs - WLUAM Allocated

Description	FERC Account	(2) Alloc. Factor	(3) WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended June 2022		(5) NORMALIZED NPC 12 Months Ended June 2022		(6) NORMALIZING ADJUSTMENT 12 Months Ended June 2022		(7) PRO FORMA NPC 12 Months Ended December 2024		(8) (7) - (5) PRO FORMA ADJUSTMENT 12 Months Ended December 2024	
				Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated	Washington Allocated		
Sales for Resale (Account 447)													
Existing Firm Sales - Pacific	447NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC	WA	100.0000%	1,285,829	1,285,829	1,285,829	1,285,829	-	19,005,805	19,005,805	17,719,976	17,719,976	-
Non-Firm Sales	447NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Total Sales for Resale				1,285,829	1,285,829	1,285,829	1,285,829	-	19,005,805	19,005,805	17,719,976	17,719,976	-
Purchased Power (Account 555)													
Existing Firm Demand - Pacific	555NPC	WA	100.0000%	(63,061)	(63,061)	(63,061)	(63,061)	-	1,657,886	1,657,886	1,720,947	1,720,947	-
Existing Firm Energy - Pacific	555NPC	WA	100.0000%	(143,169)	(143,169)	(143,169)	(143,169)	-	3,872,260	3,872,260	4,015,429	4,015,429	-
Existing Firm Energy - Utah	555NPC	WA	100.0000%	138,803	138,803	138,803	138,803	-	4,341	4,341	(134,463)	(134,463)	-
WA Qualifying Facilities	555NPC	WA	100.0000%	261,013	261,013	261,013	261,013	-	231,336	231,336	(29,676)	(29,676)	-
WA Qualifying Facilities	555NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Energy	555NPC	WA	100.0000%	84,102,937	84,102,937	84,102,937	84,102,937	(7,141,821)	97,713,820	97,713,820	20,752,703	20,752,703	-
Other Generation Expenses	555NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Total Purchased Power				84,296,523	84,296,523	84,296,523	84,296,523	(7,141,821)	103,479,643	103,479,643	26,324,941	26,324,941	-
Wheeling (Account 565)													
Existing Firm - Pacific	565NPC	WA	100.0000%	-	-	-	-	-	13,286,814	13,286,814	13,286,814	13,286,814	-
Existing Firm - Utah	565NPC	WA	100.0000%	-	-	-	-	-	-	-	-	-	-
Post Merger Firm	565NPC	WA	100.0000%	11,927,606	11,927,606	11,927,606	11,927,606	-	-	-	(11,927,606)	(11,927,606)	-
Non Firm	565NPC	WA	100.0000%	795,733	795,733	795,733	795,733	-	-	-	(795,733)	(795,733)	-
Total Wheeling Expense				12,723,339	12,723,339	12,723,339	12,723,339	-	13,286,814	13,286,814	563,475	563,475	-
Fuel Expense (Accounts 501 and 547)													
Fuel Consumed - Coal	501NPC	WA	100.0000%	41,439,815	41,439,815	41,439,815	41,439,815	-	31,735,572	31,735,572	(9,704,243)	(9,704,243)	-
Fuel Consumed - Gas	501NPC	WA	100.0000%	-	-	-	-	-	4,185,424	4,185,424	4,185,424	4,185,424	-
Steam from Other Sources	503NPC	WA	100.0000%	362,935	362,935	362,935	362,935	-	389,144	389,144	26,208	26,208	-
Fuel Consumed - Natural Gas	547NPC	WA	100.0000%	31,464,377	31,464,377	31,464,377	31,464,377	-	56,158,413	56,158,413	24,694,036	24,694,036	-
Total Fuel and Other Expense				73,267,127	73,267,127	73,267,127	73,267,127	-	92,468,553	92,468,553	19,201,426	19,201,426	-
Total Net Power Cost				169,001,161	169,001,161	169,001,161	169,001,161	(7,141,821)	190,229,206	190,229,206	28,369,866	28,369,866	Ref. 5.2_R
				Line 66									Ref. 5.1.4_R
													Ref. 5.1_R

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Jun-22

	<u>Total</u>	<u>Pre-Merger Demand</u>	<u>Pre-Merger Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-	-	-	-
Post Merger	1,285,829	-	-	-	1,285,829
Utah Pre Merger	-	-	-	-	-
NonFirm Sub Total	-	-	-	-	-
TOTAL SPECIAL SALES	1,285,829	-	-	-	1,285,829
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	(219,096)	(65,729)	(153,367)	-	-
Misc/Pacific	12,867	2,668	10,199	-	-
Q.F. Contracts/PPL	261,013	-	-	-	261,013
Pacific Sub Total	54,783	(63,061)	(143,169)	-	261,013
Gemstate	137,362	-	137,362	-	-
Small Purchases east	1,441	-	1,441	-	-
Utah Sub Total	138,803	-	138,803	-	-
Cedar Springs Wind	1,060,053	-	-	-	1,060,053
Cedar Springs III Wind	828,218	-	-	-	828,218
Combine Hills Wind	397,819	-	-	-	397,819
Cove Mountain Solar	343,785	-	-	-	343,785
Hunter Solar	549,299	-	-	-	549,299
MagCorp Reserves	237,148	-	-	-	237,148
Milford Solar	545,379	-	-	-	545,379
Millican Solar	189,914	-	-	-	189,914
Monsanto Reserves (P4 Production)	1,629,173	-	-	-	1,629,173
Nucor	609,453	-	-	-	609,453
Prineville Solar	140,481	-	-	-	140,481
Rock River Wind	118,444	-	-	-	118,444
Sigurd Solar	448,259	-	-	-	448,259
Three Buttes Wind	1,765,887	-	-	-	1,765,887
Top of the World Wind	3,543,149	-	-	-	3,543,149
Wolverine Creek Wind	831,569	-	-	-	831,569
PSCo Exchange	433,269	-	-	-	433,269
Short Term Firm Purchases	70,431,638	-	-	-	70,431,638
New Firm Sub Total	84,102,937	-	-	-	84,102,937
TOTAL PURCHASED POWER & NET INTERCHANGE	84,296,523	(63,061)	(4,365)	-	84,363,949
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	11,927,606	-	-	-	11,927,606
Non-Firm Wheeling	795,733	-	-	795,733	-
TOTAL WHEELING & U. OF F. EXPENSE	12,723,339	-	-	795,733	11,927,606
THERMAL FUEL BURN EXPENSE					
Colstrip	2,053,894	-	-	2,053,894	-
Chehalis	18,935,131	-	-	18,935,131	-
Hermiston	12,529,245	-	-	12,529,245	-
Jim Bridger	39,385,921	-	-	39,385,921	-
TOTAL FUEL BURN EXPENSE	72,904,191	-	-	72,904,191	-
OTHER GENERATION EXPENSE					
Blundell	362,935	-	-	362,935	-
TOTAL OTHER GEN. EXPENSE	362,935	-	-	362,935	-
NET POWER COST	169,001,161	(63,061)	(4,365)	74,062,860	95,005,727

Ref 5.1.1_R

Period Ending Jun-22	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Total	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	1,285,829				1,285,829
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	1,285,829	-	-	-	1,285,829
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	(219,096)	(65,729)	(153,367)		
Misc/Pacific	12,867	2,668	10,199		
Q.F. Contracts/PPL	261,013	-	-		261,013
Pacific Sub Total	54,783	(63,061)	(143,169)	-	261,013
Gemstate	137,362		137,362		
Small Purchases east	1,441		1,441		
Utah Sub Total	138,803	-	138,803	-	-
Cedar Springs Wind	1,060,053				1,060,053
Cedar Springs III Wind	828,218				828,218
Combine Hills Wind	397,819				397,819
Cove Mountain Solar	343,785				343,785
Hunter Solar	549,299				549,299
MagCorp Reserves	237,148				237,148
Milford Solar	545,379				545,379
Millican Solar	189,914				189,914
Monsanto Reserves (P4 Production)	1,629,173				1,629,173
Nucor	609,453				609,453
Prineville Solar	140,481				140,481
Rock River Wind	118,444				118,444
Sigurd Solar	448,259				448,259
Three Buttes Wind	1,765,887				1,765,887
Top of the World Wind	3,543,149				3,543,149
Wolverine Creek Wind	831,569				831,569
PSCo Exchange	433,269				433,269
Short Term Firm Purchases	63,289,817				63,289,817
New Firm Sub Total	76,961,116	-	-	-	76,961,116
TOTAL PURCHASED POWER & NET INTERCHANGE	77,154,703	(63,061)	(4,365)	-	77,222,129
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	11,927,606				11,927,606
Non-Firm Wheeling	795,733			795,733	
TOTAL WHEELING & U. OF F. EXPENSE	12,723,339	-	-	795,733	11,927,606
THERMAL FUEL BURN EXPENSE					
Colstrip	2,053,894			2,053,894	
Chehalis	18,935,131			18,935,131	
Hermiston	12,529,245			12,529,245	
Jim Bridger	39,385,921			39,385,921	
TOTAL FUEL BURN EXPENSE	72,904,191	-	-	72,904,191	-
OTHER GENERATION EXPENSE					
Blundell	362,935			362,935	
TOTAL OTHER GEN. EXPENSE	362,935	-	-	362,935	-
NET POWER COST	161,859,340	(63,061)	(4,365)	74,062,860	87,863,906

Ref 5.1.1_R

Period Ending Dec-24	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/24-12/24	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	-	-			
Post Merger	19,005,805				19,005,805
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	19,005,805	-	-	-	19,005,805
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	5,517,650	1,655,295	3,862,355		
Misc/Pacific	12,496	2,591	9,905		
Q.F. Contracts/PPL	231,336	-	-		231,336
Pacific Sub Total	5,761,483	1,657,886	3,872,260	-	231,336
Gemstate	-		-		
Small Purchases east	4,341		4,341		
Utah Sub Total	4,341	-	4,341	-	-
Cedar Springs Wind	938,684				938,684
Cedar Springs Wind III	713,272				713,272
Cove Mountain Solar	305,176				305,176
Hunter Solar	561,006				561,006
MagCorp Reserves	260,439				260,439
Milican Solar	231,296				231,296
Milford Solar	553,529				553,529
Nucor	568,873				568,873
Monsanto Reserves	1,643,633				1,643,633
PGE Cove	12,496				-
Prineville Solar	154,101				154,101
Sigurd Solar	470,784				470,784
Three Buttes Wind	1,646,733				1,646,733
Top of the World Wind	3,025,699				3,025,699
Wolverine Creek Wind	851,985				851,985
Glen Canyon	26,912				26,912
Anticline Wind	1,475				1,475
Cedar Creek	779,354				779,354
UT Schedule Adjustment	650,061				650,061
Short Term Firm Purchases	84,330,811				84,330,811
New Firm Sub Total	97,726,316	-	-	-	97,713,820
TOTAL PURCHASED PW & NET INT.	103,479,643	1,657,886	3,876,601	-	97,945,156
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	13,286,814	13,286,814			
TOTAL WHEELING & U. OF F. EXPENSE	13,286,814	13,286,814	-	-	-
THERMAL FUEL BURN EXPENSE					
Colstrip	2,188,236			2,188,236	
Chehalis	23,690,279			23,690,279	
Hermiston	9,043,366			9,043,366	
Jim Bridger	29,547,336			29,547,336	
Jim Bridger - Gas	23,424,768			23,424,768	
Pipeline Reservation Fees	4,185,424			4,185,424	
TOTAL FUEL BURN EXPENSE	92,079,409	-	-	92,079,409	-
OTHER GENERATION EXPENSE					
Blundell	389,144			389,144	
TOTAL OTHER GEN. EXPENSE	389,143.72	-	-	389,144	-
NET POWER COST	190,229,206	14,944,701	3,876,601	92,468,553	78,939,351

Ref 5.1.1_R

PacifiCorp
Washington 2023 General Rate Case
Net Power Costs (Pro Forma) - Year 1

PAGE 5.2_R

	<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 Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	WA	Situs	-	5.1.1_R
Post-Merger Firm Sales	447NPC	PRO	17,719,976	WA	Situs	17,719,976	5.1.1_R
Non-Firm Sales	447NPC	PRO	-	WA	Situs	-	5.1.1_R
Total Sales for Resale			<u>17,719,976</u>			<u>17,719,976</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	1,720,947	WA	Situs	1,720,947	5.1.1_R
Existing Firm Energy - Pacific	555NPC	PRO	4,015,429	WA	Situs	4,015,429	5.1.1_R
Existing Firm Energy - Utah	555NPC	PRO	(134,463)	WA	Situs	(134,463)	5.1.1_R
Remove - WA Qualifying Facilities	555NPC	PRO	(29,676)	WA	Situs	(29,676)	5.1.1_R
Post-Merger Firm Energy	555NPC	PRO	20,752,703	WA	Situs	20,752,703	5.1.1_R
Other Generation Expenses	555NPC	PRO	-	WA	Situs	-	5.1.1_R
Total Purchased Power			<u>26,324,941</u>			<u>26,324,941</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	13,286,814	WA	Situs	13,286,814	5.1.1_R
Existing Firm - Utah	565NPC	PRO	-	WA	Situs	-	5.1.1_R
Post Merger Firm	565NPC	PRO	(11,927,606)	WA	Situs	(11,927,606)	5.1.1_R
Non Firm	565NPC	PRO	(795,733)	WA	Situs	(795,733)	5.1.1_R
Total Wheeling Expense			<u>563,475</u>			<u>563,475</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	(9,704,243)	WA	Situs	(9,704,243)	5.1.1_R
Fuel Consumed - Gas	501NPC	PRO	4,185,424	WA	Situs	4,185,424	5.1.1_R
Steam from Other Sources	503NPC	PRO	26,208	WA	Situs	26,208	5.1.1_R
Fuel Consumed - Natural Gas	547NPC	PRO	24,694,036	WA	Situs	24,694,036	5.1.1_R
Total Fuel and Other Expense			<u>19,201,426</u>			<u>19,201,426</u>	
Total Net Power Cost Adjustment - Pro Forma			<u>28,369,866</u>			<u>28,369,866</u>	

Description of Adjustment

The 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 and incorporating changes agreed to in the WIJAM MOU. This adjustment reflects pro forma power costs for the calendar year 2024. The use of pro forma net power costs in results is consistent with approved treatment in Docket UE-191024. Company Witness Ramon J. Mitchell provides detail testimony on projected net power costs reflected in this filing.

This adjustment has been updated by the Company to reflect the most recent pro forma power costs for the 12 months ending December 2024.

**PacifiCorp
 Washington 2023 General Rate Case
 Pryor Mountain REC Revenues - Year 1**

	<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 Revenues:							
<i>Pryor Mountain REC Revenues</i>	456	PRO	269,962	WA	Situs	269,962	Exh. SLC-13C 5.3.2_R

Description of Adjustment

This adjustment adds into results the proposed amortization of Washington's share of Pryor Mountain REC Revenues deferred in 2021, 2022 and forecasted to be deferred through 2023. The Company is requesting a one-year amortization period. This adjustment also adds into Washington's base rates an annual level of projected revenues expected from the sales of REC from Pryor Mountain into the rate year.

This adjustment has been modified to reflect an immaterial correction to the total deferred balance through June 2021, actual deferred Pryor Mountain REC revenues through August 2023, as well as the the actual published quarterly interest rate through 2023 as published by FERC. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.

Tab 6 - Depreciation & Amortization (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
TOTAL

Page 6.0_R Total

	6.1_R	6.1.1_R	6.2_R	6.2.1_R	Exhibit No. SLC-4 6.3	Exhibit No. SLC-4 6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	1,986,017	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	1,986,017	-	-	-	-	-
20 Depreciation	(16,422,689)	(16,422,689)	-	-	-	-
21 Amortization	4,325,984	-	625,402	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,497,350	3,448,765	(131,334)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(437,999)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(8,051,336)	(12,973,924)	494,067	-	-	-
29						
30 Operating Rev For Return:	8,051,336	12,973,924	(494,067)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(106,622,268)	-	(80,269,523)	-	(2,420,576)	(2,308,693)
48 Accum Prov For Amort	(9,098,302)	-	-	(7,552,626)	-	-
49 Accum Def Income Tax	4,348,913	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,355,085)	-	-	-	-	-
54						
55 Total Deductions:	(127,726,743)	-	(80,269,523)	(7,552,626)	(2,420,576)	(2,308,693)
56						
57 Total Rate Base:	(127,726,743)	-	(80,269,523)	(7,552,626)	(2,420,576)	(2,308,693)
58						
59						
60 Estimated ROE impact	2.973%	2.200%	-0.084%	0.864%	0.076%	0.024%
61 Estimated Price Change	(23,637,761)	(17,256,690)	657,162	(8,124,964)	(764,485)	(245,013)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	10,110,687	16,422,689	(625,402)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,781,456	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	11,892,143	16,422,689	(625,402)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	11,892,143	16,422,689	(625,402)	-	-	-
77						
78 Federal Income Taxes	2,497,350	3,448,765	(131,334)	-	-	-

WASHINGTON WASHINGTON INTER-JUURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
TOTAL

	Exhibit No. SLC-4 6.3.2	Exhibit No. SLC-4 6.3.3	6.4_R
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	1,986,017
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	1,986,017
20 Depreciation	-	-	-
21 Amortization	-	-	3,700,583
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	(820,080)
24 State	-	-	-
25 Deferred Income Taxes	-	-	(437,999)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	-	-	4,428,521
29			
30 Operating Rev For Return:	-	-	(4,428,521)
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec 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:	-	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	(21,623,477)	-	-
48 Accum Prov For Amort	(64,435)	(1,481,241)	-
49 Accum Def Income Tax	-	-	4,348,913
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	(16,355,085)
54			
55 Total Deductions:	(21,687,912)	(1,481,241)	(12,006,172)
56			
57 Total Rate Base:	(21,687,912)	(1,481,241)	(12,006,172)
58			
59			
60 Estimated ROE impact	0.221%	0.015%	-0.637%
61 Estimated Price Change	(2,195,273)	(149,933)	4,675,123
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(5,686,600)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	1,781,456
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	-	-	(3,905,144)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	-	-	(3,905,144)
77			
78 Federal Income Taxes	-	-	(820,080)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
RESTATING

Page 6.0_R Restating

	6.1_R	6.1.1_R	6.2_R	6.2.1_R	Exhibit No. SLC-4 6.3	Exhibit No. SLC-4 6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	1,986,017	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	1,986,017	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	3,700,583	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(820,080)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	4,866,520	-	-	-	-	-
29						
30 Operating Rev For Return:	(4,866,520)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(26,352,745)	-	-	-	(2,420,576)	(2,308,693)
48 Accum Prov For Amort	(1,545,676)	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(27,898,421)	-	-	-	(2,420,576)	(2,308,693)
56						
57 Total Rate Base:	(27,898,421)	-	-	-	(2,420,576)	(2,308,693)
58						
59						
60 Estimated ROE impact	-0.559%	0.000%	0.000%	0.000%	0.000%	0.024%
61 Estimated Price Change	3,649,078	-	-	-	(245,013)	(233,688)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(5,686,600)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,781,456	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,905,144)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,905,144)	-	-	-	-	-
77						
78 Federal Income Taxes	(820,080)	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
depreciation & Amortization (Tab 6)
RESTATING

Page 6.0.1_R Restating

	Exhibit No. SLC-4 6.3.2	Exhibit No. SLC-4 6.3.3	6.4_R
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	1,986,017
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	1,986,017
20 Depreciation	-	-	-
21 Amortization	-	-	3,700,583
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	(820,080)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	-	-	4,866,520
29			
30 Operating Rev For Return:	-	-	(4,866,520)
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec 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:	-	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	(21,623,477)	-	-
48 Accum Prov For Amort	(64,435)	(1,481,241)	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	(21,687,912)	(1,481,241)	-
56			
57 Total Rate Base:	(21,687,912)	(1,481,241)	-
58			
59			
60 Estimated ROE impact	0.221%	0.015%	-0.825%
61 Estimated Price Change	(2,195,273)	(149,933)	6,472,985
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	(5,686,600)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	1,781,456
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	-	-	(3,905,144)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	-	-	(3,905,144)
77			
78 Federal Income Taxes	-	-	(820,080)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
PRO FORMA

Page 6.0_R Pro Forma

	6.1_R	6.1.1_R	6.2_R	6.2.1_R	Exhibit No. SLC-4 6.3	Exhibit No. SLC-4 6.3.1
	Pro Forma Depreciation and Amortization Expense - Year 1	(cont.) Pro Forma Depreciation and Amortization Expense - Year 1	Pro Forma Depreciation and Amortization Reserve - Year 1	(cont.) Pro Forma Depreciation and Amortization Reserve - Year 1	End-of-Period Plant Reserves - Historical	(cont.) End-of- Period Plant Reserves - Historical
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	(16,422,689)	(16,422,689)	-	-	-	-
21 Amortization	625,402	-	625,402	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,317,430	3,448,765	(131,334)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(437,999)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(12,917,856)	(12,973,924)	494,067	-	-	-
29						
30 Operating Rev For Return:	12,917,856	12,973,924	(494,067)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(80,269,523)	-	(80,269,523)	-	-	-
48 Accum Prov For Amort	(7,552,626)	-	-	(7,552,626)	-	-
49 Accum Def Income Tax	4,348,913	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(16,355,085)	-	-	-	-	-
54						
55 Total Deductions:	(99,828,321)	-	(80,269,523)	(7,552,626)	-	-
56						
57 Total Rate Base:	(99,828,321)	-	(80,269,523)	(7,552,626)	-	-
58						
59						
60 Estimated ROE impact	4.554%	2.547%	-0.097%	1.365%	0.119%	0.000%
61 Estimated Price Change	(27,286,839)	(17,256,690)	657,162	(8,124,964)	(764,485)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	15,797,287	16,422,689	(625,402)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	15,797,287	16,422,689	(625,402)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	15,797,287	16,422,689	(625,402)	-	-	-
77						
78 Federal Income Taxes	3,317,430	3,448,765	(131,334)	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Depreciation & Amortization (Tab 6)
PRO FORMA

	Exhibit No. SLC-4 6.3.2	Exhibit No. SLC-4 6.3.3	6.4_R
	(cont. 2) End-of- Period Plant Reserves - Historical	(cont. 3) End-of- Period Plant Reserves - Historical	Decommissioning and Other Plant Closure Costs - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>	<u>-</u>
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	(437,999)
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>	<u>(437,999)</u>
29			
30 Operating Rev For Return:	<u>-</u>	<u>-</u>	<u>437,999</u>
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec 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:	<u>-</u>	<u>-</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	4,348,913
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	(16,355,085)
54			
55 Total Deductions:	<u>-</u>	<u>-</u>	<u>(12,006,172)</u>
56			
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>(12,006,172)</u>
58			
59			
60 Estimated ROE impact	0.000%	0.000%	0.277%
61 Estimated Price Change	-	-	(1,797,862)
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>	<u>-</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>-</u>	<u>-</u>	<u>-</u>
77			
78 Federal Income Taxes	<u>-</u>	<u>-</u>	<u>-</u>

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Expense - Year 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>	<u>REF#</u>
Adjustment to Expense:							
Steam Depreciation Expense	403SP	PRO	4,128,853	CAGE	0.000%	-	
Steam Depreciation Expense	403SP	PRO	(19,904,020)	CAGW	22.163%	(4,411,324)	
Steam Depreciation Expense	403SP	PRO	1,980,319	SG	7.979%	158,005	
Steam Depreciation Expense	403SP	PRO	-	OTHER	0.000%	-	
Steam Depreciation Expense	403SP	PRO	(67,755,234)	JBG	22.163%	(15,016,581)	
Hydro Depreciation Expense	403HP	PRO	462,984	SG-P	7.979%	36,940	
Hydro Depreciation Expense	403HP	PRO	1,256,487	SG-U	7.979%	100,252	
Other Depreciation Expense	403OP	PRO	(682,664)	CAGE	0.000%	-	
Other Depreciation Expense	403OP	PRO	(14,160)	CAGW	22.163%	(3,138)	
Other Depreciation Expense	403OP	PRO	(124,295)	SG	7.979%	(9,917)	
Other Depreciation Expense	403OP	PRO	4,721,654	SG-W	7.979%	376,730	
Other Depreciation Expense	403OP	PRO	(19,905)	WA	Situs	-	
Transmission Depreciation Expense	403TP	PRO	2,893,921	CAGE	0.000%	-	
Transmission Depreciation Expense	403TP	PRO	290,600	CAGW	22.163%	64,406	
Transmission Depreciation Expense	403TP	PRO	2,562,566	SG	7.979%	204,461	
Transmission Depreciation Expense	403TP	PRO	-	JBG	22.163%	-	
Distribution Depreciation Expense	403360	PRO	249,793	WA	Situs	13,636	
Distribution Depreciation Expense	403361	PRO	483,672	WA	Situs	26,402	
Distribution Depreciation Expense	403362	PRO	4,002,378	WA	Situs	218,480	
Distribution Depreciation Expense	403364	PRO	4,917,332	WA	Situs	268,425	
Distribution Depreciation Expense	403365	PRO	3,075,765	WA	Situs	167,899	
Distribution Depreciation Expense	403366	PRO	1,548,449	WA	Situs	84,526	
Distribution Depreciation Expense	403367	PRO	3,570,297	WA	Situs	194,894	
Distribution Depreciation Expense	403368	PRO	5,318,380	WA	Situs	290,318	
Distribution Depreciation Expense	403369	PRO	3,346,645	WA	Situs	182,685	
Distribution Depreciation Expense	403370	PRO	907,816	WA	Situs	49,556	
Distribution Depreciation Expense	403371	PRO	29,986	WA	Situs	1,637	
Distribution Depreciation Expense	403373	PRO	214,917	WA	Situs	11,732	
General Depreciation Expense	403GP	PRO	44,524	CA	Situs	-	
General Depreciation Expense	403GP	PRO	(67,351)	OR	Situs	-	
General Depreciation Expense	403GP	PRO	82,487	WA	Situs	82,487	
General Depreciation Expense	403GP	PRO	680,999	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	774,219	UT	Situs	-	
General Depreciation Expense	403GP	PRO	148,972	ID	Situs	-	
General Depreciation Expense	403GP	PRO	(14,807)	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	392,721	CAGE	0.000%	-	
General Depreciation Expense	403GP	PRO	163,433	CAGW	22.163%	36,222	
General Depreciation Expense	403GP	PRO	896,461	SG	7.979%	71,527	
General Depreciation Expense	403GP	PRO	5,498,701	SO	7.085%	389,560	
General Depreciation Expense	403GP	PRO	(42,789)	JBG	22.163%	(9,483)	
General Depreciation Expense	403GP	PRO	-	JBE	22.613%	-	
General Depreciation Expense	403GP	PRO	(44,854)	CN	6.743%	(3,024)	
General Depreciation Expense	403GP	PRO	(2,528)	CAEE	0.000%	-	
Total Depreciation Expense			<u>(34,027,277)</u>			<u>(16,422,689)</u>	6.1.2_R

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustment 8.4_R. This adjustment reflects the incremental depreciation expense into results for calendar year 2024. This adjustment also normalizes out of results the depreciation expense associated with coal-fired resources in the Test Period.

This rebuttal adjustment calculates depreciation expense on the plant additions included in adjustment 8.4_R.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Expense - Year 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>	<u>REF#</u>
Adjustment to Expense:							
Intangible Amortization	404IP	PRO	(1,673)	CA	Situs	-	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>(634,416)</i>	<i>CN</i>	<i>6.743%</i>	<i>(42,779)</i>	
Intangible Amortization	404IP	PRO	(10,558)	JBG	22.163%	(2,340)	
Intangible Amortization	404IP	PRO	-	OTHER	0.000%	-	
Intangible Amortization	404IP	PRO	(348)	ID	Situs	-	
Intangible Amortization	404IP	PRO	(190)	OR	Situs	-	
Intangible Amortization	404IP	PRO	(1,864)	CAEE	0.000%	-	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>(7,865,861)</i>	<i>SG</i>	<i>7.979%</i>	<i>(627,600)</i>	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>496,173</i>	<i>CAGE</i>	<i>0.000%</i>	<i>-</i>	
Intangible Amortization	404IP	PRO	49,580	CAGW	22.163%	10,988	
Intangible Amortization	404IP	PRO	(17,642)	SG-P	7.979%	(1,408)	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>(13,979)</i>	<i>SG-U</i>	<i>7.979%</i>	<i>(1,115)</i>	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>18,246,678</i>	<i>SO</i>	<i>7.085%</i>	<i>1,292,701</i>	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>(2,188)</i>	<i>UT</i>	<i>Situs</i>	<i>-</i>	
Intangible Amortization	404IP	PRO	(3,024)	WA	Situs	(3,024)	
Intangible Amortization	404IP	PRO	16,407	WY-ALL	Situs	-	
Intangible Amortization	404IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization	404HP	PRO	-	SG-U	7.979%	-	
Hydro Amortization	404HP	PRO	444	SG-P	7.979%	35	
Other Amortization	404OP	PRO	-	CAGE	0.000%	-	
General Amortization	404GP	PRO	-	CA	Situs	-	
General Amortization	404GP	PRO	-	CN	6.743%	-	
General Amortization	404GP	PRO	(58,282)	OR	Situs	-	
General Amortization	404GP	PRO	-	ID	Situs	-	
General Amortization	404GP	PRO	0	SO	7.085%	0	
General Amortization	404GP	PRO	-	UT	Situs	-	
General Amortization	404GP	PRO	(58)	WA	Situs	(58)	
General Amortization	404GP	PRO	20,371	WY-ALL	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
			<u>10,219,568</u>			<u>625,402</u>	6.1.3_R
			<u>(23,807,708)</u>			<u>(15,797,287)</u>	

Description of Adjustment:

Incremental amortization expense is calculated on the plant additions included in this filing in adjustment 8.4_R. This adjustment reflects the incremental amortization expense into results for the calendar year 2024. This adjustment also normalizes out of results the depreciation expense associated with coal-fired resources in the Test Period.

This rebuttal adjustment calculates amortization expense on the plant additions included in adjustment 8.4_R.

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment
DEPRECIATION EXPENSE					
Steam Production Plant:					
Control Area Generation - East	403SP	CAGE	255,757,188	259,886,041	4,128,853
Control Area Generation - West	403SP	CAGW	19,904,020	(0)	(19,904,020)
System Generation	403SP	SG	5,417,070	2,808,058	(2,609,012)
Renewable - Blundell	403SP	SG	-	4,589,331	4,589,331
Jim Bridger Generation	403SP	JBG	67,755,234	(0)	(67,755,234)
Total Steam Plant			<u>348,833,512</u>	<u>267,283,430</u>	<u>(81,550,082)</u>
Hydro Production Plant:					
Control Area Generation - East	403HP	SG-U	8,645,147	9,901,634	1,256,487
Control Area Generation - West	403HP	SG-P	22,827,473	23,290,457	462,984
Klamath	403HP	SG	-	-	-
Total Hydro Plant			<u>31,472,621</u>	<u>33,192,091</u>	<u>1,719,471</u>
Other Production Plant:					
Control Area Generation - East	403OP	CAGE	53,940,944	53,258,280	(682,664)
Control Area Generation - West	403OP	CAGW	21,140,242	21,126,082	(14,160)
Wind Control Area Generation - East	403OP	SG-W	143,742,355	148,464,009	4,721,654
System Generation	403OP	SG	83,040	(41,255)	(124,295)
Oregon	403OP	OR	152	-	(152)
Utah	403OP	UT	19,753	-	(19,753)
Total Other Production Plant			<u>218,926,486</u>	<u>222,807,117</u>	<u>3,880,631</u>
Transmission Plant:					
Control Area Generation - East	403TP	CAGE	-	2,893,921	2,893,921
Control Area Generation - West	403TP	CAGW	35,065	325,665	290,600
Jim Bridger Generation	403TP	JBG	-	-	-
System Generation	403TP	SG	136,394,908	138,957,474	2,562,566
Total Transmission Plant			<u>136,429,973</u>	<u>142,177,059</u>	<u>5,747,086</u>
Distribution Plant:					
California	403364	CA	8,461,476	11,642,141	3,180,665
Oregon	403364	OR	55,842,937	59,878,685	4,035,748
Washington	403364	WA	15,106,942	16,617,132	1,510,189
Eastern Wyoming	403364	WYP	19,036,519	20,432,341	1,395,822
Utah	403364	UT	87,377,377	103,261,993	15,884,617
Idaho	403364	ID	10,416,030	11,749,901	1,333,871
Western Wyoming	403364	WYU	3,685,104	4,009,623	324,518
Total Distribution Plant			<u>199,926,386</u>	<u>227,591,816</u>	<u>27,665,430</u>
General Plant:					
California	403GP	CA	432,836	477,361	44,524
Oregon	403GP	OR	5,246,534	5,179,183	(67,351)
Washington	403GP	WA	1,069,644	1,152,130	82,487
Eastern Wyoming	403GP	WYP	2,056,628	2,737,627	680,999
Utah	403GP	UT	5,434,295	6,208,513	774,219
Idaho	403GP	ID	1,073,062	1,222,034	148,972
Western Wyoming	403GP	WYU	414,149	399,342	(14,807)
Control Area Generation - East	403GP	CAGE	2,419,541	2,812,261	392,721
Control Area Generation - West	403GP	CAGW	180,245	343,678	163,433
System Generation	403GP	SG	7,300,424	8,196,885	896,461
General Office	403GP	SO	17,979,123	23,477,824	5,498,701
Jim Bridger Generation	403GP	JBG	435,903	393,115	(42,789)
Jim Bridger Generation	403GP	JBE	-	-	-
Customer Service	403GP	CN	916,818	871,964	(44,854)
Control Area Energy - East	403GP	CAEE	114,149	111,621	(2,528)
Total General Plant			<u>45,073,350</u>	<u>53,583,539</u>	<u>8,510,188</u>
Total Depreciation Expense			<u>980,662,328</u>	<u>946,635,052</u>	<u>(34,027,277)</u>

Ref 6.1_R

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Expense Summary**

Description	Account	Factor	12 ME Jun 2022 Expense	12 ME Dec 2024 Expense	Adjustment
AMORTIZATION EXPENSE					
Intangible Plant:					
California	404IP	CA	1,765	92	(1,673)
Customer Service	404IP	CN	15,710,630	15,076,213	(634,416)
Jim Bridger Generation	404IP	JBG	317,366	306,808	(10,558)
Idaho	404IP	ID	22,912	22,564	(348)
Oregon	404IP	OR	11,660	11,470	(190)
Control Area Energy - East	404IP	CAEE	1,821	(43)	(1,864)
System Generation	404IP	SG	11,722,127	3,856,266	(7,865,861)
Control Area Generation - East	404IP	CAGE	2,367,908	2,864,081	496,173
Control Area Generation - West	404IP	CAGW	472,144	521,723	49,580
Klamath Hydro Relicensing	404IP	CAGW	-	-	-
General Office	404IP	SO	21,446,143	39,692,820	18,246,678
System Generation	404IP	SG-U	336,688	322,709	(13,979)
System Generation	404IP	SG-P	2,697,182	2,679,539	(17,642)
Utah	404IP	UT	36,672	34,484	(2,188)
Washington	404IP	WA	3,148	125	(3,024)
Eastern Wyoming	404IP	WYP	111,654	128,061	16,407
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			55,259,819	65,516,913	10,257,093
Hydro Production Plant:					
System Generation	404HP	SG-U	-	-	-
System Generation	404HP	SG-P	311,932	312,376	444
Total Hydro Plant			311,932	312,376	444
Other Production Plant:					
Control Area Generation - East	404OP	CAGE	-	-	-
Total Other Plant			-	-	-
General Plant:					
California	404GP	CA	-	-	-
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	201,923	143,641	(58,282)
Idaho	404GP	ID	-	-	-
General Office	404GP	SO	108,292	108,292	0
Utah	404GP	UT	-	-	-
Washington	404GP	WA	96,298	96,240	(58)
Eastern Wyoming	404GP	WYP	56,728	77,099	20,371
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			463,241	425,272	(37,969)
Total Amortization			56,034,992	66,254,560	10,219,568
					Ref 6.1.1 R
Total Depreciation and Amortization			1,036,697,320	1,012,889,612	(23,807,708)
					Ref. 6.1.21_R

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
AMORTIZATION EXPENSE																
Intangible Plant:																
California	CA	0.019%	481,167	481,167	481,167	481,167	481,167	-	481,167	-	481,167	-	481,167	-	481,167	-
Customer Service	CN	6.643%	225,843,744	225,843,744	225,843,744	225,843,744	225,843,744	(170,038)	225,843,744	1,248,428	225,843,744	1,248,428	225,843,744	1,248,428	225,843,744	1,248,428
Jim Bridger Generation	CO	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567
Idaho	ID	0.517%	4,369,418	4,369,418	4,369,418	4,369,418	4,369,418	(86)	4,369,418	1,881	4,369,418	1,881	4,369,418	1,881	4,369,418	1,881
Illinois	IL	20.000%	4,016,248	4,016,248	4,016,248	4,016,248	4,016,248	(388)	4,016,248	152	4,016,248	152	4,016,248	152	4,016,248	152
Central Area Energy - East	CAGE	20.000%	9,108	9,108	9,108	9,108	9,108	(388)	9,108	142	9,108	142	9,108	142	9,108	142
System Generation	SG	3.253%	110,425,702	110,425,702	110,425,702	110,425,702	110,425,702	(35,087)	110,425,702	299,069	110,425,702	299,069	110,425,702	299,069	110,425,702	299,069
Central Area Generation - East	CAGE	4.120%	69,448,695	69,448,695	69,448,695	69,448,695	69,448,695	(18,871)	69,448,695	238,377	69,448,695	238,377	69,448,695	238,377	69,448,695	238,377
Central Area Generation - West	CAGW	1.783%	29,298,316	29,298,316	29,298,316	29,298,316	29,298,316	(1,399)	29,298,316	43,522	29,298,316	43,522	29,298,316	43,522	29,298,316	43,522
General Office	SO	7.085%	451,866,805	451,866,805	451,866,805	451,866,805	451,866,805	(4,866)	451,866,805	2,790,187	451,866,805	2,790,187	451,866,805	2,790,187	451,866,805	2,790,187
System Generation	SGP	2.593%	103,450,075	103,450,075	103,450,075	103,450,075	103,450,075	(4,866)	103,450,075	223,532	103,450,075	223,532	103,450,075	223,532	103,450,075	223,532
Washington	WA	0.006%	2,036,986	2,036,986	2,036,986	2,036,986	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10
Eastern Wyoming	WY	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672
System Generation	SG-U	3.197%	10,499,892	10,499,892	10,499,892	10,499,892	10,499,892	(16,788)	10,499,892	27,952	10,499,892	27,952	10,499,892	27,952	10,499,892	27,952
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-
Total Intangible Plant			1,066,697,162	1,066,697,162	1,066,697,162	1,066,697,162	1,066,697,162	4,914,314	1,094,497,156	4,914,314	1,094,497,156	4,914,314	1,094,497,156	4,914,314	1,094,497,156	4,914,314
Hydro Production Plant:																
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031
Total Hydro Plant			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031
Other Production Plant:																
Central Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																
California	CA	0.000%	505,860	505,860	505,860	505,860	505,860	-	505,860	-	505,860	-	505,860	-	505,860	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	2.540%	5,654,454	5,654,454	5,654,454	5,654,454	5,654,454	-	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970
Idaho	ID	0.000%	333,771	333,771	333,771	333,771	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-
Utah	UT	0.000%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024
General Office	SO	0.006%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	-	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024
Washington	WA	3.800%	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	-	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020
Eastern Wyoming	WY	1.674%	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	-	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439
Total Amortization			1,086,674,668	1,086,674,668	1,086,674,668	1,086,674,668	1,086,674,668	4,975,785	1,131,392,054	4,975,785	1,131,392,054	4,975,785	1,131,392,054	4,975,785	1,131,392,054	4,975,785
Total Depreciation & Amortization																
			30,266,892,039	30,266,892,039	30,266,892,039	30,266,892,039	30,266,892,039	67,327,572	30,393,856,879	67,327,572	30,393,856,879	67,327,572	30,393,856,879	67,327,572	30,393,856,879	67,327,572
			79,328,667	79,328,667	79,328,667	79,328,667	79,328,667	61,717,809	79,832,440	61,717,809	79,832,440	61,717,809	79,832,440	61,717,809	79,832,440	61,717,809
			89,804,366	89,804,366	89,804,366	89,804,366	89,804,366	63,539,491	89,804,366	63,539,491	89,804,366	63,539,491	89,804,366	63,539,491	89,804,366	63,539,491

Description	Factor	Depreciation Rate	Nov 2022				Dec 2022				Jan 2023				Feb 2023				Mar 2023				Adjustments	Adjustments
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense				
DEPRECIATION EXPENSE																								
Steam Production Plant:																								
Control Area Generation - East	CAGE	5.071%	21,363,609	816,194	5,065,672,333	21,400,566	21,400,566	(1,672,252)	5,064,000,081	21,400,020	21,400,020	6,129,374	5,070,129,455	21,411,437	21,411,437	14,634,059	-	-	-	-	-	-	-	
Control Area Generation - West	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
System Generation	SG	2.898%	178,415	24,537,599	96,536,351	240,429	240,429	(64,380)	99,471,971	240,274	240,274	64,380	99,407,592	240,119	240,119	(1,598,353)	-	-	-	-	-	-	-	
Renewable - Blundell	SG	2.898%	126,514,962	305,497	126,514,962	305,497	305,497	12,884	126,527,850	305,544	305,544	12,884	126,540,734	305,575	305,575	1,546,857	-	-	-	-	-	-	-	
Renewable - Blundell - 2	SG	2.898%	29,046,130	72,075	29,046,130	72,075	72,075	-	29,046,130	72,075	72,075	-	29,046,130	72,075	72,075	-	-	-	-	-	-	-	-	
Renewable - Blundell - 3	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 4	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 5	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 6	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 7	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 8	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 9	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 10	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 11	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 12	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 13	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 14	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 15	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 16	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 17	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 18	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 19	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 20	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 21	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 22	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 23	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 24	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 25	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 26	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 27	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 28	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 29	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 30	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 31	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 32	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 33	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 34	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 35	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 36	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 37	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 38	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 39	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 40	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 41	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 42	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 43	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 44	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 45	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 46	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 47	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 48	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 49	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 50	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 51	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 52	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 53	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 54	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 55	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 56	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 57	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 58	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 59	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 60	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 61	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 62	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 63	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 64	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 65	SG	2.898%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable - Blundell - 66	SG	2.898%	-	-																				

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Nov 2022	Nov 2022	Nov 2022	Dec 2022	Dec 2022	Dec 2022	Jan 2023	Jan 2023	Jan 2023	Feb 2023	Feb 2023	Feb 2023	Mar 2023	Mar 2023	Mar 2023	Adjustments	Adjustments	
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance			
AMORTIZATION EXPENSE																				
Intangible Plant:																				
California	CA	0.019%	481,167	8	481,167	1,268,740	8	481,167	1,272,824	8	481,167	1,271,863	8	481,167	1,270,941	8	481,167	(170,038)	(170,038)	
Customer Service	CN	6.643%	228,355,375	1,257,963	230,010,884	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	(86)	(86)
Jim Bridger Generation	JBG	11.646%	4,368,987	1,881	4,368,987	1,881	1,881	4,368,987	1,881	4,368,987	1,881	4,368,987	1,881	4,368,987	1,881	4,368,987	1,881	4,368,987	(988)	(988)
Idaho	ID	0.517%	4,016,978	123	4,016,978	116	116	4,016,978	110	4,016,978	103	4,016,978	103	4,016,978	97	4,016,978	97	4,016,978	(388)	(388)
Idaho Falls	IF	20.006%	7,184	123	7,184	116	116	7,184	110	7,184	103	7,184	103	7,184	97	7,184	97	7,184	(388)	(388)
Central Area Energy - East	CAEE	3.253%	113,365,242	307,371	113,365,242	307,371	307,371	113,365,242	307,371	113,365,242	307,371	113,365,242	307,371	113,365,242	307,371	113,365,242	307,371	113,365,242	(35,087)	(35,087)
System Generation	SG	4.120%	69,364,343	238,203	69,364,343	238,203	238,203	69,364,343	238,203	69,364,343	238,203	69,364,343	238,203	69,364,343	238,203	69,364,343	238,203	69,364,343	(18,871)	(18,871)
Central Area Generation - East	CAGE	1.783%	29,289,322	43,517	29,289,322	43,517	43,517	29,289,322	43,517	29,289,322	43,517	29,289,322	43,517	29,289,322	43,517	29,289,322	43,517	29,289,322	(1,399)	(1,399)
Central Area Generation - West	CAGW	7.085%	489,120,002	2,890,800	489,120,002	2,890,800	2,890,800	489,120,002	2,890,800	489,120,002	2,890,800	489,120,002	2,890,800	489,120,002	2,890,800	489,120,002	2,890,800	489,120,002	(4,866)	(4,866)
General Office	SO	2.593%	103,431,747	2,892	103,431,747	2,892	2,892	103,431,747	2,892	103,431,747	2,892	103,431,747	2,892	103,431,747	2,892	103,431,747	2,892	103,431,747	(771)	(771)
System Generation	SGP	0.006%	2,036,986	10	2,036,986	10	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	(10)	(10)
Washington	WA	0.006%	2,036,986	10	2,036,986	10	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	(10)	(10)
Eastern Wyoming	WY	2.227%	5,750,431	10,672	5,750,431	10,672	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	(16,977)	(16,977)
System Generation	SG-U	3.197%	10,416,928	27,774	10,416,928	27,774	27,774	10,416,928	27,774	10,416,928	27,774	10,416,928	27,774	10,416,928	27,774	10,416,928	27,774	10,416,928	(16,977)	(16,977)
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	-	74,111,750	-	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	-
Total Intangible Plant			1,112,797,984	5,021,211	1,119,476,469	5,044,060	5,044,060	1,119,476,469	5,055,273	1,126,830,296	5,055,273	1,126,830,296	5,055,273	1,126,830,296	5,055,273	1,126,830,296	5,055,273	1,126,830,296	6,274,584	6,274,584
Hydro Production Plant:																				
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	26,031	14,697,018	26,031	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	26,031
Total Hydro Plant			14,697,018	26,031	14,697,018	26,031	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	26,031
Other Production Plant:																				
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																				
California	CA	0.000%	505,860	-	505,860	-	-	505,860	-	505,860	-	505,860	-	505,860	-	505,860	-	505,860	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	2.540%	5,654,454	11,970	5,654,454	11,970	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	11,970
Idaho	ID	0.000%	333,771	-	333,771	-	-	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	-
Idaho Falls	IF	0.000%	1,915,339	9,024	1,915,339	9,024	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	9,024
General Office	SO	0.006%	1,915,339	9,024	1,915,339	9,024	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	9,024
Washington	WA	3.800%	2,532,816	8,020	2,532,816	8,020	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	8,020
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	4,605,142	6,425	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	6,425
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439	15,480,508	35,439	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	35,439
Total Amortization			1,142,975,920	5,052,881	1,149,654,914	5,105,531	5,105,531	1,149,654,914	5,114,744	1,157,007,822	5,114,744	1,157,007,822	5,114,744	1,157,007,822	5,114,744	1,157,007,822	5,114,744	1,157,007,822	5,114,744	1,966,202
Total Depreciation & Amortization																				
			30,609,917,545	80,116,840	30,794,437,413	80,441,185	80,441,185	30,808,347,663	80,678,087	31,334,632	80,710,820	80,710,820	30,829,682,355	80,710,820	30,894,521,807	80,817,524	30,894,521,807	80,817,524	80,817,524	46,727,529

PacificCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Aug 2023	Adjustments	Aug 2023	
DEPRECIATION EXPENSE														
Steam Production Plant:														
Control Area Generation - East	CAGE	5.071%	21,455,306	557,247	5,085,320,761	21,487,402	1,346,779	(1,861,827)	5,084,805,714	21,490,337	5,082,874,263	(1,831,451)	21,482,322	(1,651,670)
Control Area Generation - West	CAGW	17.616%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
System Generation	SG	2.898%	97,899,239	238,111	97,744,859	235,104	(64,380)	97,616,099	97,616,099	235,793	97,551,719	(64,380)	235,637	(64,380)
Renewable - Blundell	SG	2.898%	128,113,935	12,884	128,113,935	309,341	153,823	128,267,178	128,267,178	309,744	128,269,062	12,884	309,775	12,884
Renewable - Blundell - West	SG	2.898%	29,646,130	72,075	29,646,130	72,075	-	29,646,130	29,646,130	72,075	29,646,130	-	72,075	-
Renewable - Blundell - West	SG	2.898%	335,165	708	335,165	1,416	-	335,165	335,165	1,416	335,165	-	1,416	-
Renewable - Blundell - West	SG	20.210%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Renewable - Blundell - West	JBG	20.210%	22,073,658	505,751	5,341,362,271	22,108,338	1,439,222	(1,913,323)	5,340,885,170	22,109,384	5,338,902,223	(1,913,323)	22,101,226	(1,703,186)
Hydro Production Plant:														
System Generation	SG-P	2.619%	838,678,132	1,829,875	838,697,540	1,830,541	294,696	838,992,236	838,692,471	1,830,846	838,332,705	(329,765)	1,830,126	(329,765)
System Generation	SG-U	4.348%	202,956,169	735,665	202,806,326	735,118	(150,843)	202,654,483	202,502,639	734,025	202,352,796	(150,843)	733,479	(150,843)
System Generation	SG-P	0.000%	98,522,128	2,565,640	1,140,024,984	2,565,660	143,853	1,140,168,847	1,139,686,238	2,564,871	1,139,207,629	(460,609)	2,563,695	(460,609)
Other Production Plant:														
Control Area Generation - East	CAGE	3.517%	1,487,441,864	4,302,223	1,465,947,272	4,298,369	(1,547,619)	1,464,399,653	1,462,816,769	4,298,354	1,461,233,985	(1,547,619)	4,294,715	(1,549,884)
Control Area Generation - West	CAGW	3.694%	659,360,326	1,747,873	659,527,646	1,748,013	184,009	659,711,655	659,699,680	1,748,764	659,626,437	(66,223)	1,746,634	(66,223)
System Generation	SG-W	4.209%	3,421,237,461	11,999,121	3,421,150,136	11,998,815	3,509,643	3,424,659,780	3,424,571,455	12,004,814	3,424,484,130	(87,325)	12,010,508	3,506,643
System Generation	SG	0.195%	(21,167,878)	(3,438)	(21,167,878)	(3,438)	-	(21,167,878)	(21,167,878)	(3,438)	(21,167,878)	-	(3,438)	-
Total Other Plant			5,436,891,772	18,045,780	5,435,457,176	18,041,778	2,145,034	5,437,602,210	5,435,913,006	18,045,494	5,434,176,574	(1,736,432)	18,040,418	1,859,536
Transmission Plant:														
Control Area Generation - East	CAGE	1.714%	169,851,161	241,160	169,851,161	241,160	(0)	169,851,161	169,851,161	241,160	169,851,161	-	241,160	-
Control Area Generation - West	CAGW	1.789%	18,335,064	27,199	18,332,257	27,195	(2,807)	18,329,450	18,329,450	27,197	18,326,643	(2,807)	27,192	(2,807)
System Generation	SG	1.714%	7,730,632,735	11,036,047	7,757,453,687	11,060,355	21,760,691	7,779,214,336	7,786,724,379	11,356,482	7,800,090,094	13,365,715	11,330,860	3,697,687
Total Transmission Plant			7,917,818,960	11,304,406	7,944,636,252	11,308,710	21,777,684	7,965,414,046	7,973,902,163	11,364,312	7,987,265,991	13,365,908	11,399,202	3,694,880
Distribution Plant:														
California	CA	2.715%	859,211,400	809,619	4,210,217	823,421,617	4,916,218	4,916,218	4,916,218	823,421,617	4,916,218	4,916,218	823,421,617	4,916,218
Oregon	OR	2.274%	2,486,661,702	4,707,599	13,139,685	2,491,792,388	4,725,505	2,491,792,388	2,491,792,388	4,725,505	2,491,792,388	4,725,505	4,725,505	4,725,505
Washington	WA	2.593%	620,302,617	1,333,676	2,579,874	622,969,491	1,338,071	622,969,491	622,969,491	1,338,071	622,969,491	1,338,071	622,969,491	1,338,071
Eastern Wyoming	WYP	2.656%	739,401,168	1,634,896	1,573,281	740,974,448	1,638,371	1,919,224	742,892,672	1,642,235	744,563,646	1,646,207	746,460,648	1,650,156
Utah	UT	2.539%	3,695,026,206	7,802,653	78,731,267	3,773,757,473	7,900,162	25,516,046	3,799,272,518	8,010,429	3,826,851,820	14,232,936	8,080,285	15,294,997
Idaho	ID	2.535%	436,807,322	918,919	1,430,009	437,227,331	922,004	3,761,440	440,988,771	927,476	442,425,966	1,640,882	444,066,838	936,217
Western Wyoming	WYU	2.648%	151,898,522	335,139	151,827,145	335,070	(81,377)	151,745,768	151,745,768	335,091	151,733,014	(81,377)	334,862	(81,377)
Total Distribution Plant			8,487,358,937	17,582,801	10,181,035	8,588,969,892	17,674,366	51,346,465	8,640,316,357	17,839,243	8,703,702,694	24,052,163	8,759,356	21,747,423
General Plant:														
California	CA	2.016%	22,057,165	37,106	(44,498)	(36,887)	(36,887)	21,975,800	21,953,652	36,906	21,910,554	(43,088)	36,852	245,774
Oregon	OR	2.333%	215,023,028	416,766	(492,456)	416,766	(498,001)	214,032,570	213,686,432	413,975	213,368,298	(318,134)	413,332	(111,741)
Washington	WA	2.365%	47,614,855	93,939	(69,582)	47,524,273	93,749	47,444,876	47,383,746	93,440	47,296,206	(87,541)	93,286	(65,335)
Eastern Wyoming	WYP	2.476%	97,856,863	201,678	1,307,616	98,134,479	203,161	98,050,319	97,969,919	202,989	97,887,930	419,537	97,907,467	214,386
Utah	UT	2.476%	2,486,661,702	4,707,599	13,139,685	2,491,792,388	4,725,505	2,491,792,388	2,491,792,388	4,725,505	2,491,792,388	4,725,505	4,725,505	4,725,505
Idaho	ID	1.986%	59,977,008	97,576	103,478	59,873,532	97,115	59,770,054	59,666,578	96,661	59,563,102	(97,576)	96,560	(97,576)
Western Wyoming	WYU	2.091%	19,476,010	33,959	(26,923)	19,449,087	33,865	(26,923)	19,396,242	33,818	19,343,424	(54,863)	33,771	(54,863)
Control Area Generation - East	CAGE	2.913%	92,156,649	224,661	(223,786)	91,932,863	223,876	(223,786)	91,709,077	223,876	91,485,201	(223,786)	223,876	(223,786)
Control Area Generation - West	CAGW	4.762%	2,753,995	10,861	(16,338)	2,737,657	10,886	(16,338)	2,721,319	10,881	2,705,981	(16,338)	10,762	(103,694)
System Generation	SG	3.854%	215,899,064	693,609	(234,607)	215,664,457	693,302	(234,607)	215,429,850	692,905	215,195,242	(234,607)	692,599	(234,607)
General Office	SO	6.081%	363,687,199	1,841,969	1,841,969	363,502,856	1,842,548	1,841,969	363,318,353	1,842,548	363,030,805	(281,543)	1,841,969	(281,543)
System Generation	SG	0.000%	21,497,709	35,268	(103,369)	21,394,340	35,040	(103,369)	21,290,972	34,812	21,187,603	(103,369)	34,585	(103,369)
Customer Service	CS	5.797%	16,419,459	79,552	(98,350)	16,220,759	78,027	(98,350)	16,122,409	76,127	16,026,059	(98,350)	75,652	(98,350)
Control Area Energy - East	CAEE	3.623%	3,240,811	9,603	(3,277,975)	3,229,915	9,734	(3,277,975)	3,202,467	9,699	3,195,019	(11,448)	9,665	(11,448)
Total General Plant			1,457,339,334	4,269,359	438,182	1,457,777,975	4,268,710	12,143,680	1,469,921,635	4,268,395	1,476,476,970	4,338,173	1,483,059	4,352,364
Mining Plant:														
Control Area Energy - East	CAEE	0.000%	1,629,801	-	-	1,629,801	-	-	1,629,801	-	1,629,801	-	1,629,801	-
Total Mining Plant			1,629,801	-	-	1,629,801	-	-	1,629,801	-	1,629,801	-	1,629,801	-
Total Depreciation Expense														
			29,782,245,312	75,801,553	127,806,148	29,910,051,460	76,965,562	86,995,028	29,990,046,988	76,216,742	30,048,384,998	76,371,306	34,712,673	26,070,353

PacificCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Adjustments	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense
AMORTIZATION EXPENSE																		
Intangible Plant:																		
California	CA	0.019%	481,167	481,167	481,167	481,167	481,167	8	481,167	1,266,117	481,167	1,266,117	481,167	1,266,117	481,167	1,266,117	481,167	1,266,117
Customer Service	CN	6.643%	228,330,732	228,330,732	228,330,732	228,330,732	228,330,732	(170,038)	228,650,580	2,634,359	228,650,580	2,634,359	228,650,580	2,634,359	228,650,580	2,634,359	228,650,580	2,634,359
Jim Bridger Generation	ID	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	2,634,359	1,881	2,634,359	1,881	2,634,359	1,881	2,634,359	1,881	2,634,359	1,881
Idaho	OR	0.517%	4,368,588	4,368,588	4,368,588	4,368,588	4,368,588	(86)	4,368,588	97	4,368,588	97	4,368,588	97	4,368,588	97	4,368,588	97
Jim Bridger Generation	WA	1.783%	4,368,588	4,368,588	4,368,588	4,368,588	4,368,588	(86)	4,368,588	97	4,368,588	97	4,368,588	97	4,368,588	97	4,368,588	97
Jim Bridger Generation	WY	20.006%	4,368,588	4,368,588	4,368,588	4,368,588	4,368,588	(86)	4,368,588	97	4,368,588	97	4,368,588	97	4,368,588	97	4,368,588	97
Central Area Energy - East	CAEE	3.253%	119,021,484	119,021,484	119,021,484	119,021,484	119,021,484	(35,087)	118,986,407	322,735	118,986,407	322,735	118,986,407	322,735	118,986,407	322,735	118,986,407	322,735
System Generation	SG	4.120%	69,745,911	69,745,911	69,745,911	69,745,911	69,745,911	(18,871)	69,696,300	239,340	69,696,300	239,340	69,696,300	239,340	69,696,300	239,340	69,696,300	239,340
Central Area Generation - East	CAGE	1.783%	29,282,327	29,282,327	29,282,327	29,282,327	29,282,327	(1,399)	29,276,732	43,505	29,276,732	43,505	29,276,732	43,505	29,276,732	43,505	29,276,732	43,505
Central Area Generation - West	CAGW	7.085%	498,288,580	498,288,580	498,288,580	498,288,580	498,288,580	(4,866)	498,288,580	2,935,257	498,288,580	2,935,257	498,288,580	2,935,257	498,288,580	2,935,257	498,288,580	2,935,257
General Office	SO	2.593%	103,488,419	103,488,419	103,488,419	103,488,419	103,488,419	(7,711)	103,389,988	223,421	103,389,988	223,421	103,389,988	223,421	103,389,988	223,421	103,389,988	223,421
System Generation	SGP	0.006%	2,038,986	2,038,986	2,038,986	2,038,986	2,038,986	10	2,038,986	10	2,038,986	10	2,038,986	10	2,038,986	10	2,038,986	10
Washington	WA	0.006%	2,038,986	2,038,986	2,038,986	2,038,986	2,038,986	10	2,038,986	10	2,038,986	10	2,038,986	10	2,038,986	10	2,038,986	10
Eastern Wyoming	WYP	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672
System Generation	SG-U	3.197%	10,332,043	10,332,043	10,332,043	10,332,043	10,332,043	(16,977)	10,284,135	27,458	10,284,135	27,458	10,284,135	27,458	10,284,135	27,458	10,284,135	27,458
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-
Total Intangible Plant			1,128,826,698	1,128,826,698	1,128,826,698	1,128,826,698	1,128,826,698	5,114,673	1,133,941,371	5,114,673	1,133,941,371	5,114,673	1,133,941,371	5,114,673	1,133,941,371	5,114,673	1,133,941,371	5,114,673
Hydro Production Plant:																		
System Generation	SG-L	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031
Total Hydro Plant			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031
Other Production Plant:																		
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																		
California	CA	0.000%	506,860	506,860	506,860	506,860	506,860	-	506,860	-	506,860	-	506,860	-	506,860	-	506,860	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	2.540%	11,970	11,970	11,970	11,970	11,970	-	11,970	11,970	11,970	11,970	11,970	11,970	11,970	11,970	11,970	11,970
Idaho	ID	0.000%	333,771	333,771	333,771	333,771	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-
General Office	IO	0.006%	1,915,339	1,915,339	1,915,339	1,915,339	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024
Washington	WA	3.806%	2,532,816	2,532,816	2,532,816	2,532,816	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020
Eastern Wyoming	WYP	1.674%	4,605,142	4,605,142	4,605,142	4,605,142	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	15,480,508	15,480,508	15,480,508	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439
Total Amortization			1,159,004,024	1,159,004,024	1,159,004,024	1,159,004,024	1,159,004,024	5,176,143	1,164,180,167	5,176,143	1,164,180,167	5,176,143	1,164,180,167	5,176,143	1,164,180,167	5,176,143	1,164,180,167	5,176,143
Total Depreciation & Amortization																		
			30,941,249,336	30,941,249,336	30,941,249,336	30,941,249,336	30,941,249,336	81,161,705	31,022,411,041	81,161,705	31,022,411,041	81,161,705	31,022,411,041	81,161,705	31,022,411,041	81,161,705	31,022,411,041	81,161,705
			80,967,683	80,967,683	80,967,683	80,967,683	80,967,683	57,316,630	81,024,313	57,316,630	81,024,313	57,316,630	81,024,313	57,316,630	81,024,313	57,316,630	81,024,313	57,316,630
			94,894,281	94,894,281	94,894,281	94,894,281	94,894,281	36,375,347	95,869,628	36,375,347	95,869,628	36,375,347	95,869,628	36,375,347	95,869,628	36,375,347	95,869,628	36,375,347
			31,222,764,586	31,222,764,586	31,222,764,586	31,222,764,586	31,222,764,586	81,610,850	31,304,375,436	81,610,850	31,304,375,436	81,610,850	31,304,375,436	81,610,850	31,304,375,436	81,610,850	31,304,375,436	81,610,850
			31,559,139,933	31,559,139,933	31,559,139,933	31,559,139,933	31,559,139,933	81,718,674	31,640,858,607	81,718,674	31,640,858,607	81,718,674	31,640,858,607	81,718,674	31,640,858,607	81,718,674	31,640,858,607	81,718,674
			28,566,447	28,566,447	28,566,447	28,566,447	28,566,447	-	28,566,447	-	28,566,447	-	28,566,447	-	28,566,447	-	28,566,447	-

PacificCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Sep 2023 Adjusted EPIS Balance	Sep 2023 Depreciation Expense	Oct 2023 Adjusted EPIS Balance	Oct 2023 Depreciation Expense	Nov 2023 Adjusted EPIS Balance	Nov 2023 Depreciation Expense	Dec 2023 Adjusted EPIS Balance	Dec 2023 Depreciation Expense	Jan 2024 Adjusted EPIS Balance	Jan 2024 Depreciation Expense	Adjustments
AMORTIZATION EXPENSE													
Intangible Plant:													
California	CA	0.019%	481,167	8	481,167	1,263,352	8	481,167	1,263,352	8	481,167	8	-
Customer Service	CN	6.643%	228,480,542	1,263,352	228,310,504	228,140,466	228,140,466	227,970,428	227,800,390	227,630,352	227,460,314	1,261,528	(170,038)
Jim Bridger Generation	JBG	11.646%	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	2,634,359	25,567	(86)
Idaho	ID	0.517%	4,367,780	1,881	4,367,780	1,881	4,367,780	1,881	4,367,780	1,881	4,367,780	1,881	(86)
Idaho Falls	IF	20.000%	4,062,952	98	4,062,952	98	4,062,952	98	4,062,952	98	4,062,952	98	(86)
Central Area Energy - East	CAEE	20.000%	4,062,952	98	4,062,952	98	4,062,952	98	4,062,952	98	4,062,952	98	(86)
System Generation	SG	3.253%	118,846,061	322,164	118,846,061	322,164	118,740,801	321,974	118,705,715	321,879	118,705,715	321,879	(35,087)
Central Area Generation - East	CAGE	4.120%	69,661,559	239,224	69,661,559	239,108	69,627,818	239,050	69,594,077	238,992	69,594,077	238,992	(18,871)
Central Area Generation - West	CAGW	1.783%	29,275,333	43,497	29,275,333	43,485	29,275,333	43,485	29,275,333	43,485	29,269,738	43,488	(1,399)
General Office	SO	7.085%	519,096,140	3,056,456	519,096,140	3,056,456	519,096,140	3,056,456	519,096,140	3,056,456	519,096,140	3,056,456	2,187,607
System Generation	SG-P	2.593%	103,385,091	223,371	103,385,091	223,371	103,375,760	223,371	103,375,760	223,371	103,366,429	223,350	(4,888)
Washington	WA	0.006%	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	2,036,986	10	(771)
Eastern Wyoming	WY	2.227%	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	5,750,431	10,672	(771)
System Generation	SG-U	3.197%	10,247,158	27,322	10,247,158	27,322	10,247,158	27,322	10,247,158	27,322	10,247,158	27,322	(16,977)
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	74,111,750	-	(16,977)
Total Intangible Plant	SG-P	0.000%	1,146,360,831	5,219,467	1,150,027,513	5,232,054	1,151,851,978	5,242,599	1,153,682,572	5,255,152	1,155,538,124	5,267,729	1,940,962
Hydro Production Plant:													
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	-
Total Hydro Plant	SG-P	0.000%	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	14,697,018	26,031	-
Other Production Plant:													
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-
General Plant:													
California	CA	0.000%	506,860	-	506,860	-	506,860	-	506,860	-	506,860	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	2.540%	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	5,654,454	11,970	-
Idaho	ID	0.000%	333,771	-	333,771	-	333,771	-	333,771	-	333,771	-	-
Idaho Falls	IF	0.000%	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	-
General Office	UO	0.000%	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	1,915,339	9,024	-
Washington	WA	3.800%	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	2,532,816	8,020	-
Eastern Wyoming	WY	1.674%	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	4,605,142	6,425	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	WYU	0.000%	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	15,480,508	35,439	-
Total Amortization			1,178,558,357	5,290,938	1,180,205,038	5,293,525	1,182,029,593	5,304,070	1,183,752,092	5,314,609	1,185,537,645	5,325,168	1,940,962
Total Depreciation & Amortization													
			31,287,726,381	81,786,503	31,414,126,132	81,969,584	31,541,158,979	82,153,351	31,666,238,951	82,337,935	31,791,964,371	82,522,885	24,805,599

PacificCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Adjustments	Dec 2024	Adjustments
AMORTIZATION EXPENSE										
Intangible Plant:										
California	CA	0.019%	481,167	481,167	481,167	481,167	481,167	-	481,167	8
Customer Service	CN	6.643%	226,780,162	226,780,124	226,780,086	226,780,048	226,780,010	(170,038)	226,780,010	1,253,057
Jim Bridger Generation	JBG	11.646%	2,634,359	2,634,359	2,634,359	2,634,359	2,634,359	(86)	2,634,359	25,567
Idaho	ID	0.517%	4,367,862	4,367,776	4,367,690	4,367,604	4,367,518	(86)	4,367,518	1,880
Idaho Falls	IF	20.006%	4,066,933	4,066,867	4,066,801	4,066,735	4,066,669	(86)	4,066,669	1,880
Central Area Energy - East	CAEE	20.006%	602	(602)	(602)	(602)	(602)	(388)	(602)	(33)
System Generation	SG	3.253%	118,495,195	118,425,022	118,354,849	118,284,676	118,214,503	(35,087)	118,354,849	320,927
Central Area Generation - East	CAGE	4.120%	69,492,853	69,475,983	69,459,112	69,442,242	69,425,371	(18,871)	69,425,371	238,413
Central Area Generation - West	CAGW	1.783%	29,281,345	29,259,946	29,238,547	29,217,148	29,195,749	(1,399)	29,259,946	43,468
General Office	SO	7.085%	964,212,701	3,485,962	570,154,825	571,094,383	572,033,941	939,558	573,747,604	5,639,726
System Generation	SGP	2.593%	103,338,435	103,333,770	103,329,104	103,324,438	103,319,773	(4,866)	103,319,773	223,290
Washington	WA	0.006%	2,814,986	2,814,986	2,814,986	2,814,986	2,814,986	(771)	2,814,986	2,814
Eastern Wyoming	WYP	0.006%	2,036,986	2,036,986	2,036,986	2,036,986	2,036,986	(771)	2,036,986	2,036
System Generation	SG-U	2.227%	5,750,431	5,750,431	5,750,431	5,750,431	5,750,431	-	5,750,431	10,672
Klamath Hydro Relicensing	SG-L	3.197%	10,077,387	10,060,410	10,043,433	10,026,456	10,009,479	(16,977)	10,009,479	26,689
Total Intangible Plant	SG-P	0.000%	74,111,750	74,111,750	74,111,750	74,111,750	74,111,750	-	74,111,750	16,977
			1,191,070,937	1,194,310,254	1,196,516,770	1,197,212,682	1,197,914,594	692,913	1,199,619,258	5,526,484
			5,479,621	5,481,787	5,483,953	5,486,119	5,488,285	2,406,576	5,490,451	8
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018	14,697,018	-	14,697,018	26,031
			26,031	26,031	26,031	26,031	26,031	-	26,031	-
			14,697,018	14,697,018	14,697,018	14,697,018				

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	May 2025	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Jun 2025	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Jul 2025	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Aug 2025	Adjusted EPIS Balance	Depreciation Expense	Adjustments	Sep 2025	Adjusted EPIS Balance	Depreciation Expense	Adjustments	
AMORTIZATION EXPENSE																							
Intangible Plant:																							
California	CA	0.019%	481,167	-	8	481,167	-	8	1,243,644	-	481,167	-	8	1,243,644	-	481,167	-	8	-	481,167	-	8	-
Customer Service	CN	6.643%	225,079,782	(170,038)	1,246,526	224,909,744	(170,038)	1,244,585	25,567	224,909,744	224,909,744	25,567	224,909,744	25,567	224,909,744	25,567	224,909,744	25,567	224,909,744	25,567	224,909,744	25,567	
Jim Bridger Generation	JBG	11.646%	2,634,359	(86)	1,880	2,633,499	(86)	1,880	4,366,141	(86)	2,633,413	(86)	1,880	4,366,141	(86)	2,633,327	(86)	1,880	4,366,141	(86)	2,633,241	(86)	
Idaho	ID	0.517%	4,366,400	(86)	1,880	4,365,540	(86)	1,880	4,366,227	(86)	4,365,367	(86)	1,880	4,366,227	(86)	4,365,087	(86)	1,880	4,366,000	(86)	4,365,914	(86)	
Utah	UT	20.006%	4,054,466	(388)	(72)	4,054,078	(388)	(72)	4,054,227	(388)	4,053,839	(388)	(72)	4,054,078	(388)	4,053,690	(388)	(72)	4,054,000	(388)	4,053,612	(388)	
Control Area Energy - East	CAEE	3.253%	118,144,330	(35,087)	320,262	118,009,243	(35,087)	320,166	118,039,070	(35,087)	118,003,983	(35,087)	320,071	118,033,907	(35,087)	118,003,903	(35,087)	320,071	118,003,903	(35,087)	118,003,903	(35,087)	
System Generation - East	SG	4.120%	69,324,148	(18,871)	238,065	69,305,277	(18,871)	237,949	69,290,407	(18,871)	69,271,537	(18,871)	237,831	69,252,666	(18,871)	69,233,795	(18,871)	237,714	69,214,924	(18,871)	69,196,053	(18,871)	
Control Area Generation - East	CAGE	1.783%	29,247,356	(1,399)	43,455	29,245,957	(1,399)	43,451	29,241,160	(1,399)	29,236,761	(1,399)	43,447	29,232,360	(1,399)	29,228,161	(1,399)	43,443	29,223,760	(1,399)	29,219,361	(1,399)	
Control Area Generation - West	CAGW	7.085%	597,763,222	(4,866)	3,489,322	597,758,356	(4,866)	3,488,928	597,753,490	(4,866)	597,748,624	(4,866)	3,488,534	597,743,758	(4,866)	597,738,892	(4,866)	3,488,140	597,733,926	(4,866)	597,729,060	(4,866)	
General Office	SO	2.593%	103,251,779	(233,189)	2,819	103,251,546	(233,189)	2,819	103,251,313	(233,189)	103,251,080	(233,189)	2,819	103,250,847	(233,189)	103,250,614	(233,189)	2,819	103,250,381	(233,189)	103,250,148	(233,189)	
System Generation	SGP	0.006%	2,036,986	(771)	10	2,036,919	(771)	10	2,036,852	(771)	2,036,785	(771)	10	2,036,718	(771)	2,036,651	(771)	10	2,036,584	(771)	2,036,517	(771)	
Washington	WA	0.006%	2,036,986	(771)	10	2,036,919	(771)	10	2,036,852	(771)	2,036,785	(771)	10	2,036,718	(771)	2,036,651	(771)	10	2,036,584	(771)	2,036,517	(771)	
Eastern Wyoming	WYP	2.227%	5,750,431	-	10,672	5,750,431	-	10,672	5,750,431	-	5,750,431	-	10,672	5,750,431	-	5,750,431	-	10,672	5,750,431	-	5,750,431	-	10,672
System Generation	SG-U	3.197%	9,907,617	(16,977)	26,372	9,890,640	(16,977)	26,372	9,873,663	(16,977)	9,856,686	(16,977)	26,372	9,839,709	(16,977)	9,822,732	(16,977)	26,372	9,805,755	(16,977)	9,788,778	(16,977)	
Klamath Hydro Relicensing	SG-L	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	74,111,750	-	-	74,111,750	-	74,111,750	-	-	74,111,750	-	74,111,750	-	
Total Intangible Plant	SG-P	0.000%	1,212,155,003	3,631,054	5,609,169	1,215,786,067	841,379	1,216,627,436	5,635,909	(7,163)	1,216,620,273	5,636,670	(7,163)	1,216,613,110	5,637,431	1,216,605,939	(7,163)	5,638,192	1,216,600,777	(7,163)	1,216,593,614	(7,163)	
Hydro Production Plant:																							
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Generation	SG-P	2.125%	14,697,018	26,031	26,031	14,697,018	26,031	26,031	14,697,018	26,031	14,697,018	26,031	26,031	14,697,018	26,031	14,697,018	26,031	26,031	14,697,018	26,031	14,697,018	26,031	
Total Hydro Plant	SG-P	0.000%	14,697,018	26,031	26,031	14,697,018	26,031	26,031	14,697,018	26,031	14,697,018	26,031	26,031	14,697,018	26,031	14,697,018	26,031	26,031	14,697,018	26,031	14,697,018	26,031	
Other Production Plant:																							
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Plant	CAGE	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Plant:																							
California	CA	0.000%	506,860	-	-	506,860	-	-	506,860	-	506,860	-	-	506,860	-	506,860	-	-	506,860	-	506,860	-	
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oregon	OR	2.540%	5,654,454	-	11,970	5,654,454	-	11,970	5,654,454	-	5,654,454	-	11,970	5,654,454	-	5,654,454	-	11,970	5,654,454	-	5,654,454	-	
Idaho	ID	0.000%	333,771	-	-	333,771	-	-	333,771	-	333,771	-	-	333,771	-	333,771	-	-	333,771	-	333,771	-	
Utah	UT	0.006%	1,915,339	9,024	9,024	1,915,339	9,024	9,024	1,915,339	9,024	1,915,339	9,024	9,024	1,915,339	9,024	1,915,339	9,024	9,024	1,915,339	9,024	1,915,339	9,024	
Washington	WA	3.806%	2,532,816	8,020	8,020	2,532,816	8,020	8,020	2,532,816	8,020	2,532,816	8,020	8,020	2,532,816	8,020	2,532,816	8,020	8,020	2,532,816	8,020	2,532,816	8,020	
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	6,425	4,605,142	6,425	6,425	4,605,142	6,425	4,605,142	6,425	6,425	4,605,142	6,425	4,605,142	6,425	6,425	4,605,142	6,425	4,605,142	6,425	
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total General Plant	WYU	0.000%	15,480,508	35,439	35,439	15,480,508	35,439	35,439	15,480,508	35,439	15,480,508	35,439	35,439	15,480,508	35,439	15,480,508	35,439	35,439	15,480,508	35,439	15,480,508	35,439	
Total Amortization			1,242,352,528	3,631,054	5,609,169	1,245,963,582	841,379	1,246,804,961	5,635,979	(7,163)	1,246,797,798	5,636,140	(7,163)	1,246,790,635	5,636,670	1,246,783,465	5,637,431	(7,163)	1,246,776,304	5,638,192	1,246,769,112	5,638,853	
Total Depreciation & Amortization																							
			33,645,671,392	91,168,103	86,859,786	33,736,830,935	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	
			1,242,352,528	3,631,054	5,609,169	1,245,963,582	841,379	1,246,804,961	5,635,979	(7,163)	1,246,797,798	5,636,140	(7,163)	1,246,790,635	5,636,670	1,246,783,465	5,637,431	(7,163)	1,246,776,304	5,638,192	1,246,769,112	5,638,853	
			33,645,671,392	91,168,103	86,859,786	33,736,830,935	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	
			1,242,352,528	3,631,054	5,609,169	1,245,963,582	841,379	1,246,804,961	5,635,979	(7,163)	1,246,797,798	5,636,140	(7,163)	1,246,790,635	5,636,670	1,246,783,465	5,637,431	(7,163)	1,246,776,304	5,638,192	1,246,769,112	5,638,853	
			33,645,671,392	91,168,103	86,859,786	33,736,830,935	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	
			1,242,352,528	3,631,054	5,609,169	1,245,963,582	841,379	1,246,804,961	5,635,979	(7,163)	1,246,797,798	5,636,140	(7,163)	1,246,790,635	5,636,670	1,246,783,465	5,637,431	(7,163)	1,246,776,304	5,638,192	1,246,769,112	5,638,853	
			33,645,671,392	91,168,103	86,859,786	33,736,830,935	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	
			1,242,352,528	3,631,054	5,609,169	1,245,963,582	841,379	1,246,804,961	5,635,979	(7,163)	1,246,797,798	5,636,140	(7,163)	1,246,790,635	5,636,670	1,246,783,465	5,637,431	(7,163)	1,246,776,304	5,638,192	1,246,769,112	5,638,853	
			33,645,671,392	91,168,103	86,859,786	33,736,830,935	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	81,853,477	33,818,684,412	87,127,336	33,818,684,412	87,127,336	
			1,242,352,528	3,631,054	5,609,169	1,245,963,582	841,379	1,246,804,961	5,635,979	(7,163)	1,246,797,798	5,636,140	(7,163)	1,246,790,635	5,636,670	1,246,783,465	5,637,431	(7,163)	1,246,776,304	5,638,192	1,246,769,112	5,638,853	
			33,645,671,392	91,168,103	86,859,786	33,736,830,935	81,853,477	33,818,684,412	87,127,336	81,8													

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - Dec 2025 Depreciation & Amortization Expense

Description	Factor	Depreciation Rate	Oct 2025		Nov 2025		Dec 2025		12 ME December 24 Depreciation Expense	Incremental - 2024 to 2025	12 ME December 25 Depreciation Expense
			Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense	Adjusted EPIS Balance	Depreciation Expense			
AMORTIZATION EXPENSE											
Intangible Plant:											
California	CA	0.019%	481,167	8	-	-	-	481,167	92	-	92
Customer Service	CN	6.643%	224,229,592	1,241,761	1,240,820	1,240,820	223,889,517	1,238,978	15,076,213	(135,547)	14,940,667
Jim Bridger Generation	JBG	11.646%	2,634,359	25,567	-	-	2,634,359	25,567	306,808	-	306,808
Idaho	ID	0.517%	4,365,968	1,880	(86)	(86)	4,365,962	1,880	22,564	(5)	22,559
Idaho Power	IP	20.006%	4,066,927	1,104	(388)	(388)	4,066,816	1,104	11,430	(832)	10,598
Central Area Energy - East	CAEE	20.006%	117,933,810	319,887	(35,087)	(35,087)	117,898,724	319,887	3,856,266	(13,698)	3,842,568
System Generation	SG	3.253%	69,239,795	237,776	117,933,810	319,887	69,239,795	237,776	2,864,081	(8,342)	2,855,739
Central Area Generation - East	CAGE	4.120%	29,240,362	43,445	(1,399)	(1,399)	29,238,963	43,445	521,723	(299)	521,424
Central Area Generation - West	CAGW	1.783%	738,616,413	4,360,709	1,290,859	739,907,271	738,616,413	4,360,709	39,692,820	5,185,600	44,878,420
General Office	SO	7.085%	103,288,451	2,231,399	(4,866)	(4,866)	103,283,585	2,226,523	2,679,539	(1,452)	2,678,087
System Generation	SGP	2.593%	1,203,986	2,810	(771)	(771)	1,203,986	2,810	34,425	13	34,438
Washington	WA	0.006%	5,750,431	10,672	-	-	5,750,431	10,672	128,061	-	128,061
Eastern Wyoming	WYP	2.227%	9,822,732	26,191	(16,977)	(16,977)	9,805,755	26,146	322,709	(6,513)	316,196
System Generation	SG-U	3.197%	74,111,750	-	-	-	74,111,750	-	65,516,913	5,018,814	70,535,727
Klamath Hydro Relicensing	SG-P	0.000%	1,391,774,966	6,494,764	1,044,213	1,392,819,180	6,497,648	1,398,711,232	-	-	-
Total Intangible Plant			1,391,774,966	6,494,764	1,044,213	1,392,819,180	6,497,648	1,398,711,232	65,516,913	5,018,814	70,535,727
Hydro Production Plant:											
System Generation	SG-U	0.000%	-	-	-	-	-	-	-	-	-
System Generation	SG-P	2.125%	14,697,018	26,031	-	-	14,697,018	26,031	312,376	-	312,376
Total Hydro Plant			14,697,018	26,031	-	-	14,697,018	26,031	312,376	-	312,376
Other Production Plant:											
Control Area Generation - East	CAGE	0.000%	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-
General Plant:											
California	CA	0.000%	506,860	-	-	-	506,860	-	-	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-
Oregon	OR	2.540%	5,654,454	11,970	-	-	5,654,454	11,970	143,641	-	143,641
Idaho	ID	0.000%	333,771	-	-	-	333,771	-	-	-	-
General Office	IO	0.006%	1,913,339	9,024	-	-	1,913,339	9,024	108,292	-	108,292
Idaho	IU	0.006%	1,913,339	9,024	-	-	1,913,339	9,024	108,292	-	108,292
Washington	WA	3.809%	2,532,816	8,020	-	-	2,532,816	8,020	96,240	-	96,240
Eastern Wyoming	WYP	1.674%	4,605,142	6,425	-	-	4,605,142	6,425	77,099	-	77,099
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-
Total General Plant			15,480,508	35,439	-	-	15,480,508	35,439	425,272	-	425,272
Total Amortization			1,391,952,492	6,556,235	1,044,213	1,392,996,705	6,559,118	1,428,888,758	66,254,560	5,018,814	71,273,375
Total Depreciation & Amortization											
			34,177,945,158	88,597,269	75,897,955	34,253,843,113	88,763,103	373,800,938	1,012,889,612	35,632,401	1,048,522,013
			Ref. 6.1.3 R					Ref. 14.2.1 R	Ref. 14.2.3 R	Ref. 14.2.3 R	Ref. 14.2.3 R
								Exh. SLC-12	Exh. SLC-12	Exh. SLC-12	Exh. SLC-12
								1,012,889,612	35,632,401	1,048,522,013	1,048,522,013

Total Not Including Mining

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Reserve - Year 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>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Depreciation Reserve	108SP	PRO	(458,861,018)	CAGE	0.000%	-	
Steam Depreciation Reserve	108SP	PRO	0	CAGW	22.163%	0	
Steam Depreciation Reserve	108SP	PRO	(3,848,523)	SG	7.979%	(307,065)	
Steam Depreciation Reserve	108SP	PRO	0	JBG	22.163%	0	
Hydro Depreciation Reserve	108HP	PRO	(34,954,516)	SG-P	7.979%	(2,788,943)	
Hydro Depreciation Reserve	108HP	PRO	(15,130,568)	SG-U	7.979%	(1,207,234)	
Other Depreciation Reserve	108OP	PRO	(64,975,839)	CAGE	0.000%	-	
Other Depreciation Reserve	108OP	PRO	(39,693,691)	CAGW	22.163%	(8,797,306)	
Other Depreciation Reserve	108OP	PRO	83,144	SG	7.979%	6,634	
Other Wind Depreciation Reserve	108OP	PRO	(286,448,913)	SG-W	7.979%	(22,855,121)	
Transmission Depreciation Reserve	108TP	PRO	(5,787,841)	CAGE	0.000%	-	
Transmission Depreciation Reserve	108TP	PRO	(582,216)	CAGW	22.163%	(129,036)	
Transmission Depreciation Reserve	108TP	PRO	(222,685,860)	SG	7.979%	(17,767,609)	
Transmission Depreciation Reserve	108TP	PRO	-	JBG	22.163%	-	
Distribution Depreciation Reserve	108360	PRO	(2,421,397)	WA	Situs	(210,311)	
Distribution Depreciation Reserve	108361	PRO	(4,688,534)	WA	Situs	(407,223)	
Distribution Depreciation Reserve	108362	PRO	(38,797,550)	WA	Situs	(3,369,766)	
Distribution Depreciation Reserve	108364	PRO	(47,666,777)	WA	Situs	(4,140,103)	
Distribution Depreciation Reserve	108365	PRO	(29,815,315)	WA	Situs	(2,589,613)	
Distribution Depreciation Reserve	108366	PRO	(15,010,081)	WA	Situs	(1,303,702)	
Distribution Depreciation Reserve	108367	PRO	(34,609,118)	WA	Situs	(3,005,979)	
Distribution Depreciation Reserve	108368	PRO	(51,554,380)	WA	Situs	(4,477,762)	
Distribution Depreciation Reserve	108369	PRO	(32,441,122)	WA	Situs	(2,817,677)	
Distribution Depreciation Reserve	108370	PRO	(8,800,030)	WA	Situs	(764,328)	
Distribution Depreciation Reserve	108371	PRO	(290,676)	WA	Situs	(25,247)	
Distribution Depreciation Reserve	108373	PRO	(2,083,324)	WA	Situs	(180,947)	
General Depreciation Reserve	108GP	PRO	(659,172)	CA	Situs	-	
General Depreciation Reserve	108GP	PRO	(5,007,345)	OR	Situs	-	
General Depreciation Reserve	108GP	PRO	(1,541,446)	WA	Situs	(1,541,446)	
General Depreciation Reserve	108GP	PRO	(5,055,186)	WY-ALL	Situs	-	
General Depreciation Reserve	108GP	PRO	(15,192,721)	UT	Situs	-	
General Depreciation Reserve	108GP	PRO	(3,822,007)	ID	Situs	-	
General Depreciation Reserve	108GP	PRO	(1,086,228)	WY-ALL	Situs	-	
General Depreciation Reserve	108GP	PRO	(2,149,969)	CAGE	0.000%	-	
General Depreciation Reserve	108GP	PRO	(18,752)	CAGW	22.163%	(4,156)	
General Depreciation Reserve	108GP	PRO	(10,629,760)	SG	7.979%	(848,125)	
General Depreciation Reserve	108GP	PRO	(10,975,267)	SO	7.085%	(777,552)	
General Depreciation Reserve	108GP	PRO	31,702	JBG	22.163%	7,026	
General Depreciation Reserve	108GP	PRO	490,412	CN	6.743%	33,068	
General Depreciation Reserve	108GP	PRO	(26,471)	CAEE	0.000%	-	
Mining Depreciation Reserve	108MP	PRO	-	CAEE	0.000%	-	
Total Depreciation Reserve			<u>(1,456,706,354)</u>			<u>(80,269,523)</u>	6.2.2_R

Description of Adjustment:

This adjustment steps forward the depreciation reserve through calendar year 2024. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service items in rate base for the calendar year 2024.

This rebuttal reserve adjustment includes the changes made to depreciation expense in adjustment 6.1_R.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Reserve - Year 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>	<u>REF#</u>
Adjustment to Rate Base:							
Intangible Amortization Reserve	111IP	PRO	(184)	CA	Situs	-	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(26,204,729)</i>	<i>CN</i>	<i>6.743%</i>	<i>(1,766,980)</i>	
Intangible Amortization Reserve	111IP	PRO	(43,069)	ID	Situs	-	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(5,330,801)</i>	<i>CAGE</i>	<i>0.000%</i>	-	
Intangible Amortization Reserve	111IP	PRO	(14,242)	OR	Situs	-	
Intangible Amortization Reserve	111IP	PRO	7,581	CAEE	0.000%	-	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(6,780,186)</i>	<i>SG</i>	<i>7.979%</i>	<i>(540,976)</i>	
Intangible Amortization Reserve	111IP	PRO	(1,010,460)	CAGW	22.163%	(223,948)	
Intangible Amortization Reserve	111IP	PRO	(613,616)	JBG	22.163%	(135,996)	
Intangible Amortization Reserve	111IP	PRO	(5,249,947)	SG-P	7.979%	(418,882)	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(250,717)</i>	<i>SG-U</i>	<i>7.979%</i>	<i>(20,004)</i>	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(59,113,177)</i>	<i>SO</i>	<i>7.085%</i>	<i>(4,187,921)</i>	
<i>Intangible Amortization Reserve</i>	<i>111IP</i>	<i>PRO</i>	<i>(51,095)</i>	<i>UT</i>	<i>Situs</i>	-	
Intangible Amortization Reserve	111IP	PRO	(249)	WA	Situs	(249)	
Intangible Amortization Reserve	111IP	PRO	(256,122)	WY-ALL	Situs	-	
Intangible Amortization Reserve	111IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization Reserve	111HP	PRO	(624,751)	SG-P	7.979%	(49,847)	
Hydro Amortization Reserve	111HP	PRO	-	SG-U	7.979%	-	
Other Amortization Reserve	111OP	PRO	-	CAGE	0.000%	-	
General Amortization Reserve	111GP	PRO	-	CA	Situs	-	
General Amortization Reserve	111GP	PRO	-	CN	6.743%	-	
General Amortization Reserve	111GP	PRO	-	SG	7.979%	-	
General Amortization Reserve	111GP	PRO	(287,282)	OR	Situs	-	
General Amortization Reserve	111GP	PRO	(216,584)	SO	7.085%	(15,344)	
General Amortization Reserve	111GP	PRO	-	ID	Situs	-	
General Amortization Reserve	111GP	PRO	-	UT	Situs	-	
General Amortization Reserve	111GP	PRO	(192,479)	WA	Situs	(192,479)	
General Amortization Reserve	111GP	PRO	(154,199)	WY-ALL	Situs	-	
General Amortization Reserve	111GP	PRO	-	WY-ALL	Situs	-	
		Total	<u>(106,386,307)</u>			<u>(7,552,626)</u>	6.2.3_R
		Grand Total	<u>(1,563,092,661)</u>			<u>(87,822,149)</u>	

Description of Adjustment:

This adjustment steps forward the amortization reserve through calendar year 2024. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service items in rate base for the calendar year 2024.

This rebuttal reserve adjustment includes the changes made to amortization expense in adjustment 6.1.1_R.

PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Reserve Summary

Description	Account	Factor	Adjusted Jun-22 EOP Reserve	Dec-24 AMA Reserve	Adjustment
DEPRECIATION RESERVE					
Steam Production Plant:					
Control Area Generation - East	108SP	CAGE	(2,681,221,819)	(3,126,010,554)	(444,788,734)
Control Area Generation - West	108SP	CAGW	-	0	0
System Generation	108SP	SG	-	(3,848,523)	(3,848,523)
Renewable - Blundell	108SP	SG	(73,912,558)	(86,255,049)	(12,342,491)
Renewable - Blundell 2	108SP	SG	(11,573,085)	(13,302,877)	(1,729,792)
Jim Bridger Generation	108SP	JBG	-	0	0
Total Steam Plant			<u>(2,766,707,462)</u>	<u>(3,229,417,003)</u>	<u>(462,709,541)</u>
Hydro Production Plant:					
Control Area Generation - East	108HP	SG-U	(101,195,553)	(116,326,121)	(15,130,568)
Control Area Generation - West	108HP	SG-P	(329,226,891)	(364,181,407)	(34,954,516)
Klamath	108HP	SG-P	(94,309,989)	(94,309,989)	-
Total Hydro Plant			<u>(524,732,433)</u>	<u>(574,817,517)</u>	<u>(50,085,084)</u>
Other Production Plant:					
Control Area Generation - East	108OP	CAGE	(316,597,191)	(381,573,030)	(64,975,839)
Control Area Generation - West	108OP	CAGW	(253,034,447)	(292,728,138)	(39,693,691)
System Generation	108OP	SG	(147,932)	(64,788)	83,144
System Generation - Wind	108OP	SG-W	257,981,880	(28,467,033)	(286,448,913)
Total Other Plant			<u>(311,797,691)</u>	<u>(702,832,989)</u>	<u>(391,035,298)</u>
Transmission Plant:					
Control Area Generation - East	108TP	CAGE	(47,993,274)	(53,781,115)	(5,787,841)
Control Area Generation - West	108TP	CAGW	(3,948,512)	(4,530,728)	(582,216)
Jim Bridger Generation	108TP	JBG	-	-	-
System Generation	108TP	SG	(2,028,451,388)	(2,251,137,248)	(222,685,860)
Total Transmission Plant			<u>(2,080,393,174)</u>	<u>(2,309,449,092)</u>	<u>(229,055,918)</u>
Distribution Plant:					
California	108364	CA	(153,970,421)	(168,547,804)	(14,577,383)
Oregon	108364	OR	(1,115,327,864)	(1,164,634,698)	(49,306,834)
Washington	108364	WA	(284,166,372)	(307,459,029)	(23,292,657)
Eastern Wyoming	108364	WYP	(301,755,194)	(328,082,506)	(26,327,311)
Utah	108364	UT	(1,109,335,650)	(1,241,524,739)	(132,189,090)
Idaho	108364	ID	(159,159,749)	(174,378,185)	(15,218,436)
Western Wyoming	108364	WYU	(64,617,294)	(71,883,887)	(7,266,593)
Total Distribution Plant			<u>(3,188,332,544)</u>	<u>(3,456,510,848)</u>	<u>(268,178,304)</u>
General Plant:					
California	108GP	CA	(7,281,649)	(7,940,821)	(659,172)
Oregon	108GP	OR	(87,362,705)	(92,370,050)	(5,007,345)
Washington	108GP	WA	(25,617,076)	(27,158,522)	(1,541,446)
Eastern Wyoming	108GP	WYP	(30,671,013)	(35,726,199)	(5,055,186)
Utah	108GP	UT	(104,002,467)	(119,195,188)	(15,192,721)
Idaho	108GP	ID	(22,343,911)	(26,165,918)	(3,822,007)
Western Wyoming	108GP	WYU	(7,216,511)	(8,302,738)	(1,086,228)
Control Area Generation - East	108GP	CAGE	(43,976,158)	(46,126,127)	(2,149,969)
Control Area Generation - West	108GP	CAGW	(1,749,913)	(1,768,666)	(18,752)
System Generation	108GP	SG	(80,973,421)	(91,603,181)	(10,629,760)
General Office	108GP	SO	(121,943,863)	(132,919,130)	(10,975,267)
Jim Bridger Generation	108GP	JBG	(7,821,145)	(7,789,443)	31,702
Jim Bridger Energy	108GP	JBE	-	-	-
Customer Service	108GP	CN	(7,163,685)	(6,673,273)	490,412
Control Area Energy - East	108GP	CAEE	(1,663,994)	(1,690,465)	(26,471)
Total General Plant			<u>(549,787,511)</u>	<u>(605,429,720)</u>	<u>(55,642,209)</u>
Mining Plant:					
Control Area Energy - East	108MP	CAEE	-	-	-
Total Mining Plant			<u>-</u>	<u>-</u>	<u>-</u>
Total Depreciation Reserve			<u>(9,421,750,815)</u>	<u>(10,878,457,169)</u>	<u>(1,456,706,354)</u>
Ref 6.2_R					

**PacifiCorp
Washington 2023 General Rate Case
Depreciation and Amortization Reserve Summary**

Description	Account	Factor	Adjusted Jun-22 EOP Reserve	Dec-24 AMA Reserve	Adjustment
AMORTIZATION RESERVE					
Intangible Plant:					
California	111IP	CA	(7,968)	(8,151)	(184)
Customer Service	111IP	CN	(170,220,139)	(196,424,868)	(26,204,729)
Idaho	111IP	ID	(998,124)	(1,041,193)	(43,069)
Jim Bridger Generation	111IP	JBG	(2,096,955)	(2,710,571)	(613,616)
Oregon	111IP	OR	(140,249)	(154,491)	(14,242)
Control Area Energy - East	111IP	CAEE	(3,719)	3,862	7,581
System Generation	111IP	SG	(60,072,645)	(66,852,831)	(6,780,186)
Control Area Generation - East	111IP	CAGE	(30,729,560)	(36,060,360)	(5,330,801)
Control Area Generation - West	111IP	CAGW	(21,091,508)	(22,101,968)	(1,010,460)
General Office	111IP	SO	(336,336,575)	(395,449,752)	(59,113,177)
Renewable - Blundell	111IP	CAGE	-	-	-
System Generation	111IP	SG-P	(43,130,129)	(48,380,076)	(5,249,947)
System Generation	111IP	SG-U	(6,489,147)	(6,739,864)	(250,717)
Klamath Hydro Relicensing	111IP	SG-P	(74,111,750)	(74,111,750)	-
Utah	111IP	UT	31,952,633	31,901,538	(51,095)
Washington	111IP	WA	(13,840)	(14,089)	(249)
Eastern Wyoming	111IP	WYP	(486,786)	(742,908)	(256,122)
Western Wyoming	111IP	WYU	-	-	-
Total Intangible Plant			<u>(713,976,461)</u>	<u>(818,887,473)</u>	<u>(104,911,012)</u>
Hydro Production Plant:					
System Generation	111HP	SG-U	-	-	-
System Generation	111HP	SG-P	(3,451,167)	(4,075,918)	(624,751)
Total Hydro Plant			<u>(3,451,167)</u>	<u>(4,075,918)</u>	<u>(624,751)</u>
Other Production Plant:					
Control Area Generation - East	111OP	CAGE	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
General Plant:					
California	111GP	CA	(505,860)	(505,860)	-
General Office	111GP	CN	-	-	-
System Generation	111GP	SG	-	-	-
Oregon	111GP	OR	(4,919,282)	(5,206,564)	(287,282)
General Office	111GP	SO	(1,283,149)	(1,499,733)	(216,584)
Idaho	111GP	ID	(333,771)	(333,771)	-
Utah	111GP	UT	(33,127)	(33,127)	-
Washington	111GP	WA	(1,951,780)	(2,144,259)	(192,479)
Eastern Wyoming	111GP	WYP	(4,511,206)	(4,665,405)	(154,199)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			<u>(13,538,173)</u>	<u>(14,388,718)</u>	<u>(850,544)</u>
Total Amortization Reserve			<u>(730,965,801)</u>	<u>(837,352,108)</u>	<u>(106,386,307)</u>
					Ref 6.2.1_R
Total Depreciation & Amortization Reserve			<u>(10,152,716,616)</u>	<u>(11,715,809,277)</u>	<u>(1,563,092,661)</u>
					Ref. 6.2.17_R

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2022	Adjustments	Adjusted Reserve Balance Jul 2022	Adjusted Reserve Balance Aug 2022	Adjusted Reserve Balance Sep 2022	Adjusted Reserve Balance Oct 2022	Adjusted Reserve Balance Nov 2022	Adjustments	Adjusted Reserve Balance Dec 2022	
DEPRECIATION RESERVE											
Steam Production Plant:											
Control Area Generation - East	CAGE	(2,681,224,819)	(18,326,842)	(2,699,551,661)	(2,717,924,455)	(2,736,316,711)	(2,754,720,839)	(2,773,155,971)	(18,461,377)	(2,791,617,348)	
Control Area Generation - West	CAGW	-	-	-	-	-	-	-	-	-	
System Generation	SG	(153,915)	(153,915)	(307,830)	(461,745)	(615,660)	(770,575)	(924,490)	(111,403)	(1,035,893)	
Renewable - Blundell	SG	(73,912,556)	(511,584)	(74,424,141)	(74,935,725)	(75,447,308)	(75,958,892)	(76,470,475)	(511,584)	(76,982,059)	
Pollution Control Equipment	SG	(11,573,085)	(72,075)	(11,645,160)	(11,717,234)	(11,789,309)	(11,861,384)	(11,933,458)	(72,075)	(12,005,533)	
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	
Total Steam Plant		(2,866,707,462)	(19,084,415)	(2,885,791,877)	(2,904,852,750)	(2,923,941,045)	(2,943,030,680)	(2,962,120,450)	(19,132,826)	(2,981,253,276)	
Hydro Production Plant:											
System Generation	SG-U	(101,195,553)	(593,636)	(101,789,189)	(102,384,656)	(102,980,123)	(103,575,590)	(104,171,057)	(607,385)	(104,767,442)	
System Generation	SG-P	(329,226,891)	(1,413,599)	(330,640,490)	(332,054,089)	(333,467,688)	(334,881,287)	(336,294,886)	(1,431,211)	(337,706,100)	
Klamath	SG-P	(94,309,989)	(2,007,234)	(96,317,223)	(98,325,662)	(100,334,101)	(102,342,540)	(104,350,979)	(2,036,596)	(106,359,575)	
Total Hydro Plant		(524,732,433)	(2,007,234)	(526,739,667)	(528,747,339)	(530,755,011)	(532,762,683)	(534,770,355)	(2,048,192)	(536,778,026)	
Other Production Plant:											
Control Area Generation - East	CAGE	(316,597,191)	(2,695,117)	(319,292,308)	(321,987,425)	(324,682,542)	(327,377,659)	(330,072,776)	(2,685,417)	(332,768,193)	
Control Area Generation - West	CAGW	(253,034,447)	(1,606,829)	(254,641,276)	(256,248,105)	(257,854,934)	(259,461,763)	(261,068,592)	(1,649,453)	(262,675,421)	
System Generation - Wind	SG-W	257,981,980	(11,816,271)	246,165,709	234,355,044	222,544,379	210,733,714	198,923,049	(11,816,993)	187,106,056	
System Generation	SG	(147,592)	-1,719	(149,311)	(151,030)	(152,749)	(154,468)	(156,187)	-3,682	(157,906)	
Total Other Plant		(311,297,892)	(16,116,497)	(327,414,389)	(330,083,750)	(332,753,111)	(335,422,472)	(338,091,833)	(16,141,900)	(340,733,733)	
Transmission Plant:											
Control Area Generation - East	CAGE	(47,993,274)	(241,160)	(48,234,434)	(48,475,594)	(48,716,754)	(48,957,914)	(49,199,074)	(241,160)	(49,440,234)	
Control Area Generation - West	CAGW	(3,948,512)	(23,596)	(3,972,108)	(3,995,699)	(4,019,287)	(4,042,877)	(4,066,467)	(23,596)	(4,090,073)	
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	
System Generation	SG	(2,080,393,174)	(9,251,869)	(2,089,645,043)	(2,098,907,303)	(2,108,169,563)	(2,117,431,823)	(2,126,694,083)	(9,315,622)	(2,135,950,105)	
Total Transmission Plant		(2,131,335,050)	(10,495,625)	(2,141,830,675)	(2,151,384,596)	(2,160,939,517)	(2,170,494,438)	(2,180,049,359)	(10,570,277)	(2,189,619,636)	
Distribution Plant:											
California	CA	(153,970,421)	(468,757)	(154,439,178)	(154,907,935)	(155,376,692)	(155,845,449)	(156,314,206)	(468,757)	(156,782,963)	
Oregon	OR	(1,115,327,864)	(1,851,365)	(1,117,179,229)	(1,119,030,594)	(1,120,881,959)	(1,122,733,324)	(1,124,584,689)	(1,851,365)	(1,126,436,054)	
Washington	WA	(294,166,372)	(920,061)	(295,086,433)	(296,006,494)	(296,926,555)	(297,846,616)	(298,766,677)	(920,061)	(299,686,738)	
Eastern Wyoming	WYP	(301,755,194)	(1,045,406)	(302,800,600)	(303,845,006)	(304,889,412)	(305,933,818)	(306,978,224)	(1,045,406)	(308,022,640)	
Utah	UT	(159,159,749)	(581,823)	(159,741,572)	(160,323,395)	(160,905,218)	(161,487,041)	(162,068,864)	(581,823)	(162,650,687)	
Idaho	ID	(159,159,749)	(581,823)	(159,741,572)	(160,323,395)	(160,905,218)	(161,487,041)	(162,068,864)	(581,823)	(162,650,687)	
Western Wyoming	WYU	(64,817,294)	(298,315)	(65,115,609)	(65,413,924)	(65,712,239)	(66,010,554)	(66,308,869)	(298,315)	(66,607,184)	
Total Distribution Plant		(3,188,332,544)	(10,135,945)	(3,198,468,489)	(3,208,604,434)	(3,218,739,379)	(3,228,874,324)	(3,239,009,269)	(10,170,800)	(3,249,145,214)	
General Plant:											
California	CA	(7,281,649)	(26,601)	(7,308,250)	(7,334,851)	(7,361,452)	(7,388,053)	(7,414,654)	(26,601)	(7,441,255)	
Oregon	OR	(87,362,705)	(199,299)	(87,562,004)	(87,761,303)	(87,960,602)	(88,159,901)	(88,359,200)	(199,299)	(88,558,500)	
Washington	WA	(25,617,076)	(63,100)	(25,680,176)	(25,743,275)	(25,806,375)	(25,869,474)	(25,932,574)	(63,100)	(26,000,674)	
Eastern Wyoming	WYP	(30,671,013)	(185,103)	(30,856,116)	(31,041,219)	(31,226,322)	(31,411,425)	(31,596,528)	(185,103)	(31,781,631)	
Utah	UT	(104,002,467)	(601,154)	(104,603,621)	(105,204,775)	(105,805,929)	(106,407,083)	(107,008,237)	(601,154)	(107,609,391)	
Idaho	ID	(22,343,911)	(154,816)	(22,498,727)	(22,653,543)	(22,808,359)	(22,963,175)	(23,117,991)	(154,816)	(23,272,807)	
System Wyoming	WYU	(64,817,294)	(298,315)	(65,115,609)	(65,413,924)	(65,712,239)	(66,010,554)	(66,308,869)	(298,315)	(66,607,184)	
Control Area Generation - East	CAGE	(1,249,913)	2,740	(1,247,173)	(1,244,433)	(1,241,693)	(1,238,953)	(1,236,213)	2,740	(1,233,473)	
Control Area Generation - West	CAGW	(80,973,423)	(418,770)	(81,392,193)	(81,810,963)	(82,229,733)	(82,648,503)	(83,067,273)	(418,770)	(83,486,043)	
System Generation	SG	(121,943,863)	(418,770)	(122,362,633)	(122,781,403)	(123,199,173)	(123,617,943)	(124,036,713)	(418,770)	(124,455,483)	
General Office	JBG	(7,821,145)	(509)	(7,821,654)	(7,822,163)	(7,822,672)	(7,823,181)	(7,823,690)	(509)	(7,824,200)	
Jim Bridger Generation	JBG	(17,716)	-	(17,716)	-	-	-	-	-	-	
Customer Service	CN	(1,655,994)	(1,378)	(1,657,372)	(1,658,750)	(1,660,128)	(1,661,506)	(1,662,884)	(1,378)	(1,664,262)	
Control Area Energy - East	CAEE	(549,787,511)	(2,161,767)	(551,949,278)	(554,111,045)	(556,272,812)	(558,434,579)	(560,596,346)	(2,161,767)	(562,758,113)	
Total General Plant		(1,198,360,505)	(4,283,545)	(1,202,644,050)	(1,206,927,595)	(1,211,211,140)	(1,215,494,685)	(1,219,778,230)	(4,283,545)	(1,224,061,775)	
Mining Plant:											
Control Area Energy - East	CAEE	(6,421,750,815)	(58,737,726)	(6,480,488,542)	(6,539,349,035)	(6,598,209,528)	(6,657,070,021)	(6,715,930,514)	(58,737,726)	(6,774,891,240)	
Total Mining Plant		(6,421,750,815)	(58,737,726)	(6,480,488,542)	(6,539,349,035)	(6,598,209,528)	(6,657,070,021)	(6,715,930,514)	(58,737,726)	(6,774,891,240)	
Total Depreciation Reserve											
		(6,421,750,815)	(58,737,726)	(6,480,488,542)	(6,539,349,035)	(6,598,209,528)	(6,657,070,021)	(6,715,930,514)	(58,737,726)	(6,774,891,240)	

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2022	Adjustments	Adjusted Reserve Balance Jul 2022	Adjustments	Adjusted Reserve Balance Aug 2022	Adjustments	Adjusted Reserve Balance Sep 2022	Adjustments	Adjusted Reserve Balance Oct 2022	Adjustments	Adjusted Reserve Balance Nov 2022	Adjustments	Adjusted Reserve Balance Dec 2022
AMORTIZATION RESERVE														
Intangible Plant:														
California	CA	(7,968)	(8)	(7,975)	(8)	(7,983)	(8)	(7,991)	(8)	(7,998)	(8)	(8,006)	(8)	(8,014)
Customer Service	CN	(170,220,139)	(1,080,024)	(171,300,163)	(1,079,380)	(172,379,553)	(1,078,448)	(173,458,009)	(1,077,925)	(174,537,841)	(1,087,925)	(175,627,666)	(1,088,702)	(176,724,468)
Idaho	ID	(998,124)	(1,795)	(999,919)	(1,795)	(1,001,714)	(1,795)	(1,003,509)	(1,795)	(1,005,304)	(1,795)	(1,007,099)	(1,795)	(1,008,893)
Jim Bridger Generation	JRG	(2,096,905)	(25,567)	(2,122,522)	(25,567)	(2,148,080)	(25,567)	(2,173,657)	(25,567)	(2,199,224)	(25,567)	(2,224,792)	(25,567)	(2,250,359)
Oregon	OR	(140,249)	(594)	(140,844)	(594)	(141,438)	(594)	(142,032)	(594)	(142,626)	(594)	(143,220)	(594)	(143,814)
Control Area Energy - East	CAEE	(3,719)	240	(3,479)	246	(3,239)	253	(2,990)	286	(2,721)	286	(2,455)	272	(2,183)
System Generation	SG	(60,072,645)	(284,163)	(60,356,808)	(283,887)	(60,640,791)	(283,887)	(60,924,678)	(283,887)	(61,208,565)	(283,887)	(61,492,352)	(283,887)	(61,776,139)
Control Area Generation - East	CAGE	(30,728,560)	(221,964)	(30,950,524)	(221,964)	(31,172,500)	(221,964)	(31,394,469)	(221,964)	(31,616,469)	(221,964)	(31,838,469)	(221,964)	(32,060,469)
Control Area Generation - West	CAGW	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)	(17,177,895)
System Generation - West	SGW	(43,130,129)	(216,866)	(43,346,995)	(216,866)	(43,563,861)	(216,866)	(43,780,727)	(216,866)	(44,000,593)	(216,866)	(44,227,459)	(216,866)	(44,454,325)
Control Area Generation - East	CAGE	(336,336,575)	(2,153,844)	(338,490,419)	(2,231,317)	(340,721,736)	(2,284,665)	(343,006,401)	(2,310,046)	(345,316,447)	(2,321,930)	(347,638,377)	(2,325,486)	(349,963,863)
Utah	UT	31,952,633	(2,289)	31,950,344	(2,289)	31,948,055	(2,289)	31,945,766	(2,195)	31,943,571	(2,101)	31,941,471	(2,101)	31,939,370
Washington	WA	(13,840)	(10)	(13,850)	(10)	(13,861)	(10)	(13,871)	(10)	(13,882)	(10)	(13,892)	(10)	(13,902)
Eastern Wyoming	WYP	(486,786)	(10,672)	(497,458)	(10,672)	(508,130)	(10,672)	(518,801)	(10,672)	(529,473)	(10,672)	(540,145)	(10,672)	(550,817)
System Generation	SG-U	(6,488,147)	(10,875)	(6,500,123)	(10,833)	(6,511,055)	(10,888)	(6,521,943)	(10,843)	(6,532,786)	(10,797)	(6,543,583)	(10,752)	(6,554,335)
Klamath Hydro Relicensing	SG-P	(74,111,750)	(4,032,260)	(78,144,010)	(4,108,789)	(82,252,799)	(4,185,368)	(86,438,167)	(4,271,957)	(90,710,125)	(4,361,036)	(95,071,161)	(4,450,705)	(99,521,866)
Total Intangible Plant		(713,976,461)	(4,032,260)	(718,008,720)	(4,108,789)	(722,117,519)	(4,185,368)	(726,276,507)	(4,271,957)	(730,470,236)	(4,361,036)	(734,685,931)	(4,450,705)	(738,924,476)
Hydro Production Plant:														
System Generation	SG-U	(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
System Generation - West	SG-P	(3,451,167)	(26,031)	(3,477,198)	(26,031)	(3,503,229)	(26,031)	(3,529,261)	(26,031)	(3,555,292)	(26,031)	(3,581,323)	(26,031)	(3,607,354)
Total Hydro Plant		(6,902,334)	(52,062)	(6,954,396)	(52,062)	(7,006,458)	(52,062)	(7,058,522)	(52,062)	(7,110,584)	(52,062)	(7,162,646)	(52,062)	(7,214,708)
Other Production Plant:														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:														
California	CA	(605,860)	-	(605,860)	-	(605,860)	-	(605,860)	-	(605,860)	-	(605,860)	-	(605,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(4,919,282)	(11,970)	(4,931,252)	(11,970)	(4,943,222)	(11,970)	(4,955,192)	(11,970)	(4,967,162)	(11,970)	(4,979,132)	(11,970)	(4,991,103)
Oregon	OR	(1,833,771)	(9,024)	(1,842,795)	(9,024)	(1,851,819)	(9,024)	(1,860,843)	(9,024)	(1,869,867)	(9,024)	(1,878,891)	(9,024)	(1,887,915)
General Office	SO	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)
Idaho	ID	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Washington	WA	(1,951,780)	(8,020)	(1,959,800)	(8,020)	(1,967,820)	(8,020)	(1,975,840)	(8,020)	(1,983,860)	(8,020)	(1,991,880)	(8,020)	(1,999,900)
Eastern Wyoming	WYP	(4,511,206)	(6,425)	(4,517,631)	(6,425)	(4,524,056)	(6,425)	(4,530,481)	(6,425)	(4,536,906)	(6,425)	(4,543,331)	(6,425)	(4,549,756)
Western Wyoming	WYU	(13,538,173)	(35,439)	(13,573,613)	(35,439)	(13,609,052)	(35,439)	(13,644,491)	(35,439)	(13,679,931)	(35,439)	(13,715,370)	(35,439)	(13,750,809)
Total General Plant		(20,152,719)	(62,831)	(20,215,550)	(62,831)	(20,278,381)	(62,831)	(20,341,212)	(62,831)	(20,404,043)	(62,831)	(20,466,874)	(62,831)	(20,529,705)
Total Amortization Reserve														
		(730,965,801)	(4,083,730)	(735,049,531)	(4,170,669)	(739,229,800)	(4,222,459)	(743,452,259)	(4,283,200)	(747,705,459)	(4,343,140)	(751,992,625)	(4,403,071)	(756,282,640)
Total Depreciation & Amortization Reserve														
		(10,152,716.61)	(62,831.457)	(10,215,548.073)	(63,030.762)	(10,278,379.635)	(63,221.245)	(10,341,200.088)	(63,355.068)	(10,404,041.650)	(63,546.889)	(10,466,872.211)	(63,747.710)	(10,529,702.763)

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Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jan 2023	Adjustments	Adjusted Reserve Balance Feb 2023	Adjustments	Adjusted Reserve Balance Mar 2023	Adjustments	Adjusted Reserve Balance Apr 2023	Adjustments	Adjusted Reserve Balance May 2023	Adjustments	Adjusted Reserve Balance Jun 2023	Adjustments
DEPRECIATION RESERVE													
Steam Production Plant:													
Control Area Generation - East	CAGE	(18,460,088)	(2,810,077,437)	(2,828,530,979)	(18,462,960)	(2,846,993,939)	(18,506,829)	(2,865,500,768)	(18,538,925)	(2,884,039,693)	(18,542,948)	(2,902,582,641)	(18,541,860)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(176,050)	(934,122)	(1,110,016)	(175,739)	(1,285,754)	(173,731)	(1,459,485)	(171,724)	(1,631,209)	(171,568)	(1,802,777)	(171,413)
Renewable - Blundell	SG-W	(511,599)	(77,483,658)	(511,630)	(511,630)	(78,516,922)	(513,544)	(79,030,494)	(515,428)	(79,545,922)	(517,075)	(80,061,551)	(515,830)
Pollution Control Equipment	SG	(72,075)	(12,077,606)	(12,149,682)	(72,075)	(12,221,757)	(72,075)	(12,293,832)	(72,075)	(12,365,906)	(72,075)	(12,437,981)	(72,075)
Jim Bridger Generation	JBG	0	0	0	0	0	(708)	(708)	(708)	(1,416)	(3,541)	(3,541)	(1,416)
Total Steam Plant		(19,219,812)	(2,900,582,824)	(2,919,795,956)	(19,222,434)	(2,939,018,400)	(19,286,887)	(2,958,285,287)	(19,299,587)	(2,977,884,855)	(19,303,836)	(2,996,888,491)	(19,302,594)
Hydro Production Plant:													
System Generation	SG-U	(609,817)	(105,423,153)	(106,032,423)	(608,724)	(106,641,148)	(608,178)	(107,249,325)	(607,631)	(107,856,956)	(607,085)	(108,464,041)	(606,538)
System Generation	SG-P	(1,440,716)	(339,018,037)	(340,458,082)	(1,439,325)	(341,897,406)	(1,439,510)	(343,336,916)	(1,440,076)	(344,776,992)	(1,440,119)	(346,217,411)	(1,440,381)
Klamath	SG-P	(2,050,534)	(538,751,178)	(540,800,494)	(2,048,049)	(542,848,543)	(2,047,888)	(544,896,231)	(2,047,707)	(546,943,938)	(2,047,503)	(548,991,441)	(2,046,918)
Total Hydro Plant		(4,101,067)	(983,192,368)	(987,289,009)	(4,105,108)	(990,387,107)	(4,105,573)	(993,582,471)	(4,105,213)	(996,818,386)	(4,105,717)	(1,000,063,962)	(997,836)
Other Production Plant:													
Control Area Generation - East	CAGE	(2,673,137)	(335,392,042)	(338,060,540)	(2,684,129)	(340,724,669)	(2,686,444)	(343,385,113)	(2,686,620)	(346,041,733)	(2,686,162)	(348,683,895)	(2,687,575)
Control Area Generation - West	CAGW	(1,653,367)	(284,536,699)	(286,191,814)	(1,652,877)	(287,844,690)	(1,652,668)	(289,497,358)	(1,652,797)	(291,150,155)	(1,653,306)	(292,803,461)	(1,653,559)
System Generation - Wind	SG	(11,816,601)	(175,274,048)	(118,126,955)	(11,822,295)	(118,437,853)	(11,828,294)	(118,749,164)	(11,833,988)	(119,064,152)	(11,839,988)	(119,384,146)	(11,846,988)
System Generation	SG	3,438	(123,233)	(119,975)	3,438	(117,548)	3,438	(112,129)	3,438	(109,481)	3,438	(106,043)	3,438
Total Other Plant		(16,139,668)	(424,727,471)	(440,914,359)	(16,136,862)	(447,950,259)	(16,137,988)	(473,188,226)	(16,133,987)	(489,322,193)	(16,136,017)	(505,458,210)	(16,137,683)
Transmission Plant:													
Control Area Generation - East	CAGE	(241,160)	(49,681,394)	(49,922,554)	(241,160)	(50,163,714)	(241,160)	(50,404,875)	(241,160)	(50,646,035)	(241,160)	(50,887,195)	(241,160)
Control Area Generation - West	CAGW	(24,405)	(4,116,513)	(4,140,914)	(24,396)	(4,165,310)	(24,392)	(4,189,702)	(24,388)	(4,214,090)	(24,384)	(4,238,474)	(24,380)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(9,124,668)	(2,091,747,771)	(2,100,876,241)	(9,142,400)	(2,110,018,641)	(9,159,878)	(2,119,178,519)	(9,184,186)	(2,128,382,706)	(9,218,893)	(2,137,581,599)	(9,239,797)
Total Transmission Plant		(9,390,433)	(2,145,545,679)	(2,154,939,709)	(9,407,956)	(2,164,347,665)	(9,425,430)	(2,173,773,086)	(9,448,734)	(2,183,222,830)	(9,484,437)	(2,192,707,267)	(9,505,336)
Distribution Plant:													
California	CA	(569,239)	(157,479,622)	(158,050,387)	(574,695)	(158,625,063)	(578,618)	(159,203,680)	(584,217)	(159,787,898)	(589,337)	(160,382,435)	(604,424)
Oregon	OR	(1,966,593)	(1,128,656,553)	(1,130,625,596)	(1,979,134)	(1,132,604,731)	(1,986,290)	(1,134,601,021)	(1,993,965)	(1,136,615,218)	(1,999,827)	(1,138,653,875)	(2,004,963)
Washington	WA	(952,693)	(290,999,549)	(291,653,093)	(956,023)	(292,306,637)	(959,604)	(292,958,179)	(963,965)	(293,609,723)	(968,527)	(294,270,266)	(973,894)
Eastern Wyoming	WYP	(1,076,734)	(309,177,150)	(310,256,456)	(1,082,313)	(311,336,769)	(1,088,107)	(312,424,476)	(1,094,181)	(313,513,697)	(1,100,345)	(314,602,702)	(1,107,017)
Utah	UT	(2,948,466)	(844,561,465)	(846,503,931)	(2,954,250)	(848,446,381)	(2,960,034)	(850,389,296)	(2,965,818)	(852,332,210)	(2,971,602)	(854,285,124)	(860,276)
Idaho	ID	(614,678)	(183,358,955)	(184,012,403)	(618,165)	(184,666,848)	(621,652)	(185,318,741)	(625,139)	(185,972,634)	(628,626)	(186,626,526)	(632,118)
Western Wyoming	WYU	(303,970)	(66,727,411)	(67,031,311)	(303,832)	(67,335,143)	(303,782)	(67,638,905)	(303,634)	(67,942,667)	(303,486)	(68,246,429)	(303,338)
Total Distribution Plant		(10,686,530)	(3,261,089,719)	(3,271,815,107)	(10,782,256)	(3,282,597,363)	(10,840,930)	(3,293,438,353)	(10,972,555)	(3,304,410,908)	(11,132,432)	(3,315,543,340)	(11,226,280)
General Plant:													
California	CA	(26,944)	(7,469,814)	(7,496,674)	(26,778)	(7,523,452)	(26,684)	(7,550,146)	(26,612)	(7,576,758)	(26,544)	(7,603,302)	(26,494)
Oregon	OR	(209,736)	(88,788,238)	(89,006,870)	(207,548)	(89,214,418)	(206,477)	(89,420,895)	(205,461)	(89,628,356)	(204,502)	(89,830,859)	(203,685)
Washington	WA	(64,328)	(26,065,919)	(26,130,049)	(63,934)	(26,193,983)	(63,737)	(26,257,720)	(63,547)	(26,321,266)	(63,376)	(26,384,642)	(63,238)
Eastern Wyoming	WYP	(203,760)	(32,018,124)	(32,222,387)	(204,500)	(32,426,897)	(204,789)	(32,631,666)	(205,252)	(32,837,918)	(205,030)	(33,045,948)	(212,740)
Utah	UT	(626,487)	(108,319,448)	(108,947,150)	(628,279)	(109,575,430)	(629,958)	(110,204,398)	(631,041)	(110,833,995)	(631,041)	(111,465,035)	(632,409)
Idaho	ID	(156,291)	(23,435,820)	(23,584,405)	(158,742)	(23,733,148)	(158,849)	(23,971,966)	(159,203)	(24,210,983)	(159,203)	(24,450,188)	(159,408)
Western Wyoming	WYU	(88,691)	(44,584,464)	(44,733,049)	(89,387)	(44,881,633)	(89,675)	(45,029,802)	(89,969)	(45,177,971)	(90,263)	(45,326,140)	(90,518)
Control Area Generation - East	CAGE	3,129	(41,729,369)	(41,729,369)	3,129	(41,729,369)	3,129	(41,729,369)	3,129	(41,729,369)	3,129	(41,729,369)	3,129
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(453,252)	(83,982,248)	(84,446,011)	(453,114)	(84,899,125)	(452,666)	(85,351,592)	(451,713)	(85,803,305)	(450,959)	(86,254,264)	(450,203)
General Office	SO	(414,831)	(124,525,323)	(124,940,235)	(421,224)	(125,361,459)	(426,035)	(125,787,494)	(430,630)	(126,214,124)	(435,222)	(126,670,345)	(439,899)
Jim Bridger Generation	JBG	320	(7,821,758)	(7,821,269)	658	(7,820,611)	827	(7,819,783)	996	(7,818,787)	1,165	(7,817,623)	1,334
Customer Service	CN	17,372	(7,044,182)	(7,026,334)	18,323	(7,008,011)	18,798	(6,989,941)	19,273	(6,969,941)	19,748	(6,949,193)	20,223
Total General Plant	CAEE	(1,315)	(1,673,609)	(1,674,890)	(1,246)	(1,676,135)	(1,211)	(1,677,847)	(1,177)	(1,678,523)	(1,142)	(1,679,665)	(1,108)
Total Depreciation Reserve		(59,759,358)	(9,835,772,307)	(9,895,560,914)	(59,872,722)	(9,955,433,636)	(60,011,867)	(9,989,258,242)	(60,181,576)	(10,015,612,779)	(60,351,756)	(10,049,824,535)	(10,086,957,319)
Mining Plant:													
Control Area Energy - East	CAEE	0	0	0	0	0	0	0	0	0	0	0	0
Total Mining Plant		0	0	0	0	0	0	0	0	0	0	0	0

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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jan 2023	Adjustments	Adjusted Reserve Balance Feb 2023	Adjustments	Adjusted Reserve Balance Mar 2023	Adjustments	Adjusted Reserve Balance Apr 2023	Adjustments	Adjusted Reserve Balance May 2023	Adjustments	Adjusted Reserve Balance Jun 2023	Adjustments
AMORTIZATION RESERVE													
Intangible Plant:													
California	CA	(8)	(8,021)	(8,020)	(1,100,903)	(8,037)	(1,099,982)	(8,044)	(8,052)	(8,059)	(1,098,079)	(8,069)	(1,097,138)
Customer Service	CN	(1,102,766)	(177,827,254)	(178,929,098)	(1,101,845)	(180,330,001)	(1,099,982)	(181,129,963)	(1,099,021)	(182,228,984)	(1,098,079)	(183,327,063)	(1,097,138)
Idaho	ID	(1,795)	(1,010,688)	(1,012,483)	(1,795)	(1,014,278)	(1,795)	(1,016,072)	(1,795)	(1,017,867)	(1,795)	(1,019,661)	(1,795)
Jim Bridger Generation	JRG	(25,567)	(2,275,926)	(2,301,494)	(25,567)	(2,327,061)	(25,567)	(2,352,628)	(25,567)	(2,378,196)	(25,567)	(2,403,763)	(25,567)
Oregon	OR	(594)	(144,408)	(145,002)	(594)	(145,595)	(594)	(146,189)	(594)	(146,783)	(593)	(147,376)	(593)
Control Area Energy - East	CAEE	279	(1,904)	(1,619)	292	(1,029)	298	(1,029)	305	(725)	311	(414)	317
System Generation	SG	(287,934)	(61,973,092)	(62,260,930)	(287,839)	(62,548,674)	(287,448)	(62,836,322)	(287,553)	(63,123,815)	(287,458)	(63,411,333)	(287,363)
Control Area Generation - East	CAGE	(222,817)	(32,851,693)	(32,504,420)	(222,701)	(32,727,153)	(222,643)	(32,949,795)	(222,585)	(33,172,380)	(222,527)	(33,394,807)	(222,469)
Control Area Generation - West	CAGW	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)
System Generation - West	SG-P	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)	(44,861,981)
Control Area Generation - East	CAGE	(2,322,126)	(352,285,989)	(354,612,768)	(2,326,788)	(356,963,272)	(2,376,387)	(359,339,659)	(2,388,159)	(361,727,818)	(2,411,453)	(364,139,271)	(2,453,877)
Utah	UT	(2,101)	31,937,269	(2,101)	(2,101)	31,933,668	(2,101)	31,930,965	(2,101)	31,928,864	(2,101)	31,926,763	(2,101)
Washington	WA	(10)	(13,913)	(13,923)	(10)	(13,933)	(10)	(13,944)	(10)	(13,954)	(10)	(13,965)	(10)
Eastern Wyoming	WYP	(10,672)	(581,488)	(572,180)	(10,672)	(582,832)	(10,672)	(593,504)	(10,672)	(604,175)	(10,672)	(614,847)	(10,672)
System Generation	SG-U	(10,707)	(6,585,042)	(6,575,704)	(10,682)	(6,586,320)	(10,571)	(6,596,891)	(10,526)	(6,607,417)	(10,481)	(6,617,898)	(10,436)
Klamath Hydro Relicensing	SG-P	-	(74,111,750)	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(4,247,757)	(743,172,234)	(747,423,475)	(4,273,829)	(751,697,304)	(4,298,543)	(755,996,848)	(4,309,157)	(760,305,005)	(4,331,293)	(764,636,298)	(4,372,559)
Hydro Production Plant:													
System Generation	SG-U	(26,031)	(3,633,386)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
System Generation	SG-P	(26,031)	(3,633,386)	(3,659,417)	(26,031)	(3,685,448)	(26,031)	(3,711,480)	(26,031)	(3,737,511)	(26,031)	(3,763,542)	(26,031)
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-
Other Production Plant													
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-
General Plant:													
California	CA	-	(505,860)	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(11,970)	(5,003,073)	(5,015,043)	(11,970)	(5,027,013)	(11,970)	(5,038,983)	(11,970)	(5,050,953)	(11,970)	(5,062,923)	(11,970)
Oregon	OR	(9,024)	(1,345,919)	(1,345,919)	(9,024)	(1,345,919)	(9,024)	(1,345,919)	(9,024)	(1,345,919)	(9,024)	(1,345,919)	(9,024)
System Generation	SG	-	(333,171)	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-
Idaho	ID	-	(333,171)	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-
Utah	UT	-	(333,171)	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-
Washington	WA	(8,020)	(2,007,920)	(2,015,940)	(8,020)	(2,023,959)	(8,020)	(2,039,999)	(8,020)	(2,056,038)	(8,020)	(2,072,077)	(8,020)
Eastern Wyoming	WYP	(6,425)	(4,556,181)	(4,562,606)	(6,425)	(4,569,030)	(6,425)	(4,575,455)	(6,425)	(4,581,880)	(6,425)	(4,588,305)	(6,425)
Western Wyoming	WYU	(35,439)	(13,786,249)	(13,821,686)	(35,439)	(13,857,127)	(35,439)	(13,892,567)	(35,439)	(13,928,006)	(35,439)	(13,963,446)	(35,439)
Total General Plant		(4,309,228)	(760,581,858)	(764,904,580)	(4,335,300)	(769,239,688)	(4,360,014)	(773,596,894)	(4,370,628)	(777,970,522)	(4,392,764)	(782,363,286)	(4,434,029)
Total Amortization Reserve													
		(64,088,586)	(10,596,364,175)	(10,660,465,494)	(64,208,022)	(10,724,673,516)	(64,357,581)	(10,788,031,097)	(64,532,203)	(10,853,583,301)	(64,684,520)	(10,918,387,821)	(65,001,349)

PacifiCorp
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Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2023	Adjustments	Adjusted Reserve Balance Aug 2023	Adjustments	Adjusted Reserve Balance Sep 2023	Adjustments	Adjusted Reserve Balance Oct 2023	Adjustments	Adjusted Reserve Balance Nov 2023	Adjustments	Adjusted Reserve Balance Dec 2023	Adjustments	Adjusted Reserve Balance Jan 2024
DEPRECIATION RESERVE														
Steam Production Plant:														
Control Area Generation - East	CAGE	(2,921,124,501)	(18,533,845)	(2,939,658,346)	(18,526,275)	(2,958,184,621)	(18,543,537)	(2,976,711,518)	(18,539,693)	(2,995,251,556)	(18,539,693)	(3,013,864,749)	(18,639,557)	(3,032,494,306)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(1,974,190)	(171,257)	(2,145,447)	(171,102)	(2,316,549)	(170,791)	(2,487,495)	(170,635)	(2,658,286)	(170,635)	(2,828,921)	(170,480)	(2,999,401)
Renewable - Blundell	SG	(80,577,301)	(515,861)	(81,093,162)	(515,861)	(81,609,023)	(515,861)	(82,124,884)	(515,861)	(82,650,745)	(515,861)	(83,176,606)	(515,861)	(83,673,208)
Renewable - Blundell 2	SG	(12,510,096)	(72,075)	(12,582,171)	(72,075)	(12,654,246)	(72,075)	(12,726,321)	(72,075)	(12,798,396)	(72,075)	(12,870,471)	(72,075)	(12,942,546)
Pollution Control Equipment	CAGE	(4,957)	(1,416)	(6,373)	(1,416)	(7,789)	(1,416)	(9,205)	(1,416)	(10,621)	(1,416)	(12,037)	(1,416)	(13,453)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(3,016,191,064)	(19,294,455)	(3,035,485,519)	(19,286,760)	(3,054,772,279)	(19,287,259)	(3,074,059,537)	(19,303,741)	(3,093,363,331)	(19,316,603)	(3,112,724,934)	(19,403,142)	(3,132,128,076)
Hydro Production Plant:														
System Generation	SG-U	(109,070,579)	(695,991)	(109,766,570)	(695,445)	(110,462,561)	(694,890)	(111,158,552)	(694,335)	(111,854,543)	(693,780)	(112,550,534)	(693,225)	(113,246,525)
System Generation	SG-P	(347,857,792)	(1,438,661)	(349,296,453)	(1,438,661)	(350,735,114)	(1,438,661)	(352,173,775)	(1,438,661)	(353,612,436)	(1,438,661)	(355,041,097)	(1,438,661)	(356,419,758)
Klamath	SG-P	(94,309,989)	(2,045,652)	(96,355,641)	(2,045,652)	(98,401,293)	(2,045,652)	(100,446,945)	(2,045,652)	(102,492,597)	(2,045,652)	(104,538,249)	(2,045,652)	(106,584,001)
Total Hydro Plant		(551,038,359)	(4,179,304)	(555,217,663)	(4,179,304)	(559,400,968)	(4,179,304)	(563,580,277)	(4,179,304)	(567,753,582)	(4,179,304)	(571,926,881)	(4,179,304)	(576,100,182)
Other Production Plant:														
Control Area Generation - East	CAGE	(351,341,469)	(2,642,936)	(353,984,405)	(2,638,297)	(356,627,341)	(2,633,658)	(359,270,277)	(2,629,019)	(361,909,213)	(2,624,380)	(364,543,149)	(2,619,741)	(367,162,085)
Control Area Generation - West	CAGW	(274,457,020)	(1,653,428)	(276,110,448)	(1,653,428)	(277,763,876)	(1,653,428)	(279,417,304)	(1,653,428)	(281,070,732)	(1,653,428)	(282,724,180)	(1,653,428)	(284,478,608)
System Generation - Wind	SG-W	104,305,201	(11,839,681)	92,465,520	(11,845,681)	80,619,839	(11,851,744)	68,768,095	(11,857,799)	56,916,300	(11,863,854)	44,962,446	(11,869,909)	32,947,538
System Generation	SG	(102,695,803)	3,438	(99,167,365)	3,438	(95,728,927)	3,438	(92,291,489)	3,438	(88,854,051)	3,438	(85,380,613)	3,438	(81,907,175)
Total Other Plant		(521,959,851)	(16,132,607)	(538,092,458)	(16,133,764)	(554,233,066)	(16,134,912)	(569,403,572)	(16,136,116)	(584,539,682)	(16,137,320)	(599,841,192)	(16,138,524)	(615,348,707)
Transmission Plant:														
Control Area Generation - East	CAGE	(51,128,355)	(241,160)	(51,369,515)	(241,160)	(51,610,675)	(241,160)	(51,851,835)	(241,160)	(52,092,995)	(241,160)	(52,334,155)	(241,160)	(52,575,315)
Control Area Generation - West	CAGW	(4,262,853)	(24,375)	(4,287,228)	(24,375)	(4,311,603)	(24,375)	(4,335,978)	(24,375)	(4,360,353)	(24,375)	(4,384,728)	(24,375)	(4,409,103)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(2,146,821,395)	(9,254,691)	(2,156,076,086)	(9,266,876)	(2,165,330,881)	(9,279,061)	(2,174,585,676)	(9,291,246)	(2,183,840,471)	(9,303,431)	(2,193,095,266)	(9,315,621)	(2,202,350,061)
Total Transmission Plant		(2,202,212,603)	(9,520,226)	(2,211,732,829)	(9,532,407)	(2,221,253,055)	(9,544,582)	(2,230,773,281)	(9,556,757)	(2,240,293,506)	(9,568,932)	(2,250,813,732)	(9,581,107)	(2,260,334,959)
Distribution Plant:														
California	CA	(160,996,860)	(609,371)	(161,606,231)	(610,490)	(162,215,602)	(611,674)	(162,824,973)	(612,858)	(163,434,344)	(613,842)	(164,043,715)	(614,830)	(164,653,086)
Oregon	OR	(1,140,718,938)	(2,083,616)	(1,142,802,554)	(2,089,786)	(1,144,886,170)	(2,095,956)	(1,146,970,786)	(2,102,126)	(1,149,055,402)	(2,108,296)	(1,151,140,018)	(2,114,466)	(1,153,224,634)
Washington	WA	(296,479,105)	(982,663)	(297,461,768)	(984,472)	(298,444,431)	(986,281)	(299,427,094)	(988,090)	(300,409,757)	(989,899)	(301,392,420)	(991,708)	(302,375,083)
Eastern Wyoming	WYP	(315,703,719)	(1,100,966)	(316,804,685)	(1,105,063)	(317,905,651)	(1,109,160)	(319,006,617)	(1,113,257)	(320,107,583)	(1,117,504)	(321,208,549)	(1,121,852)	(322,310,485)
Utah	UT	(1,157,111,266)	(3,640,049)	(1,160,751,315)	(3,648,098)	(1,164,391,364)	(3,656,147)	(1,168,031,413)	(3,664,196)	(1,171,671,462)	(3,672,245)	(1,175,311,511)	(3,680,294)	(1,179,951,560)
Idaho	ID	(68,548,774)	(303,485)	(68,852,259)	(303,416)	(69,155,744)	(303,347)	(69,459,229)	(303,278)	(69,762,714)	(303,209)	(70,066,199)	(303,140)	(70,369,674)
Western Wyoming	WYU	(326,769,620)	(11,291,745)	(338,061,365)	(11,339,697)	(349,353,110)	(11,387,649)	(360,644,855)	(11,435,601)	(371,936,600)	(11,483,553)	(384,420,095)	(11,531,505)	(397,891,600)
Total Distribution Plant		(3,326,769,620)	(11,291,745)	(3,338,061,365)	(11,339,697)	(3,349,353,110)	(11,387,649)	(3,360,644,855)	(11,435,601)	(3,371,936,600)	(11,483,553)	(3,384,220,095)	(11,531,505)	(3,396,891,600)
General Plant:														
California	CA	(7,629,797)	(26,440)	(7,656,237)	(26,610)	(7,682,677)	(26,780)	(7,709,117)	(26,950)	(7,735,557)	(27,120)	(7,761,437)	(27,290)	(7,787,317)
Oregon	OR	(90,034,544)	(203,043)	(90,237,587)	(202,626)	(90,440,630)	(202,209)	(90,643,673)	(201,792)	(90,846,716)	(201,375)	(91,049,759)	(200,958)	(91,252,802)
Washington	WA	(26,447,890)	(63,094)	(26,510,984)	(62,943)	(26,574,078)	(62,792)	(26,637,172)	(62,641)	(26,699,266)	(62,490)	(26,761,360)	(62,339)	(26,823,454)
Eastern Wyoming	WYP	(33,256,687)	(217,446)	(33,474,133)	(218,133)	(33,691,579)	(218,820)	(33,909,025)	(219,507)	(34,126,471)	(220,194)	(34,343,917)	(220,881)	(34,561,363)
Utah	UT	(112,097,444)	(633,962)	(112,731,406)	(634,980)	(113,365,368)	(635,998)	(113,999,330)	(637,016)	(114,633,292)	(638,034)	(115,267,254)	(639,052)	(115,935,216)
Idaho	ID	(24,385,585)	(159,613)	(24,545,198)	(159,829)	(24,704,811)	(160,046)	(24,864,424)	(160,262)	(25,024,037)	(160,478)	(25,183,650)	(160,694)	(25,343,263)
Western Wyoming	WYU	(17,807,316)	(65,243)	(17,872,559)	(65,276)	(17,937,802)	(65,309)	(18,003,045)	(65,342)	(18,068,288)	(65,375)	(18,133,531)	(65,408)	(18,198,774)
Control Area Generation - East	CAGE	(1,709,231)	3,583	(1,705,648)	3,583	(1,702,065)	2,097	(1,700,117)	1,700	(1,698,169)	1,700	(1,696,221)	1,700	(1,694,273)
Control Area Generation - West	CAGW	(86,704,270)	(449,452)	(87,153,722)	(448,699)	(87,603,174)	(447,945)	(88,052,626)	(447,192)	(88,502,078)	(446,439)	(88,951,530)	(445,686)	(89,399,982)
System Generation	SG	(127,164,244)	(503,228)	(127,667,472)	(505,528)	(128,170,700)	(507,828)	(128,674,128)	(510,128)	(129,178,556)	(512,428)	(129,682,904)	(514,728)	(130,191,352)
General Office	SO	(7,816,289)	1,503	(7,814,786)	1,672	(7,813,283)	1,840	(7,811,780)	2,009	(7,809,277)	2,178	(7,807,774)	2,347	(7,805,271)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Service	CS	(6,929,970)	20,698	(6,909,272)	21,173	(6,888,574)	21,648	(6,867,876)	22,123	(6,847,178)	22,598	(6,826,480)	23,073	(6,805,982)
Customer Energy	CN	(1,650,773)	(1,073)	(1,651,846)	(1,038)	(1,652,919)	(989)	(1,653,992)	(950)	(1,655,065)	(911)	(1,656,138)	(872)	(1,657,211)
Total General Plant	CAEE	(578,764,295)	(2,381,700)	(581,145,995)	(2,364,965)	(583,530,695)	(2,348,230)	(585,915,395)	(2,331,495)	(588,300,095)	(2,314,750)	(590,674,795)	(2,297,005)	(593,044,495)
Mining Plant:														
Control Area Energy - East	CAEE	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Mining Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Reserve														
		(10,196,591,854)	(60,646,385)	(10,257,238,239)	(60,701,979)	(10,317,889,618)	(60,757,473)	(10,378,439,003)	(60,812,967)	(10,439,000,388)	(60,868,455)	(10,499,550,773)	(60,923,943)	(10,559,601,158)

PacifiCorp
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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jul 2023	Adjustments	Adjusted Reserve Balance Aug 2023	Adjustments	Adjusted Reserve Balance Sep 2023	Adjustments	Adjusted Reserve Balance Oct 2023	Adjustments	Adjusted Reserve Balance Nov 2023	Adjustments	Adjusted Reserve Balance Dec 2023	Adjustments	Adjusted Reserve Balance Jan 2024
AMORTIZATION RESERVE														
Intangible Plant:														
California	CA	(6,067)	(8)	(6,075)	(6)	(6,082)	(8)	(6,090)	(8)	(6,098)	(8)	(6,105)	(8)	(6,113)
Customer Service	CN	(184,424,201)	(1,096,197)	(185,520,398)	(1,095,256)	(186,615,653)	(1,094,314)	(187,709,968)	(1,093,373)	(188,803,341)	(1,092,432)	(189,895,772)	(1,091,490)	(190,987,282)
Idaho	ID	(1,021,436)	(1,794)	(1,023,230)	(1,794)	(1,025,045)	(1,794)	(1,026,839)	(1,794)	(1,028,634)	(1,794)	(1,030,428)	(1,794)	(1,032,222)
Jim Bridger Generation	JBG	(2,429,330)	(25,567)	(2,454,896)	(25,567)	(2,480,465)	(25,567)	(2,506,032)	(25,567)	(2,531,600)	(25,567)	(2,557,167)	(25,567)	(2,582,734)
Oregon	OR	(147,969)	(593)	(148,563)	(593)	(149,156)	(593)	(149,749)	(593)	(150,342)	(593)	(150,935)	(593)	(151,528)
Control Area Energy - East	CAEE	(96)	324	228	330	558	337	895	343	1,238	350	1,588	356	1,944
System Generation	SG	(63,895,896)	(287,268)	(65,985,864)	(287,173)	(68,273,138)	(287,078)	(70,560,214)	(286,982)	(72,847,196)	(286,887)	(75,134,084)	(286,792)	(77,420,876)
Control Area Generation - East	CAGE	(33,817,376)	(222,411)	(35,839,786)	(222,353)	(37,862,141)	(222,295)	(39,884,436)	(222,237)	(41,905,673)	(222,179)	(43,926,910)	(222,121)	(45,948,374)
Control Area Generation - West	CAGE	(4,919,816)	(4,716)	(4,924,532)	(4,716)	(4,929,248)	(4,716)	(4,933,964)	(4,716)	(4,938,680)	(4,716)	(4,943,396)	(4,716)	(4,948,112)
System Cost	SC	(45,974,604)	(216,735)	(46,191,339)	(216,729)	(46,408,074)	(216,715)	(46,624,809)	(216,705)	(46,841,544)	(216,695)	(47,058,279)	(216,685)	(47,275,014)
Control Area Generation - East	CAGE	(366,593,148)	(2,483,794)	(369,076,941)	(2,497,586)	(371,574,527)	(2,511,331)	(374,085,858)	(2,523,035)	(376,608,893)	(2,534,780)	(379,152,975)	(2,546,525)	(381,671,500)
Utah	UT	31,924,661	(2,102)	31,922,559	(2,102)	31,920,458	(2,102)	31,918,356	(2,102)	31,916,254	(2,102)	31,914,152	(2,102)	31,912,050
Washington	WA	(13,975)	(10)	(13,985)	(10)	(13,995)	(10)	(14,005)	(10)	(14,015)	(10)	(14,025)	(10)	(14,035)
Eastern Wyoming	WYP	(625,519)	(10,672)	(636,191)	(10,672)	(646,862)	(10,672)	(657,534)	(10,672)	(668,206)	(10,672)	(678,877)	(10,672)	(689,549)
System Generation	SG-L	(6,626,334)	(10,390)	(6,636,724)	(10,345)	(6,647,069)	(10,300)	(6,657,368)	(10,255)	(6,667,623)	(10,209)	(6,677,833)	(10,164)	(6,687,997)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(769,008,857)	(4,401,317)	(773,410,174)	(4,413,951)	(777,824,125)	(4,426,538)	(782,250,664)	(4,437,084)	(786,687,747)	(4,446,973)	(791,174,721)	(4,454,212)	(795,714,933)
Hydro Production Plant:														
System Generation	SG-L	(3,788,574)	(26,031)	(3,815,605)	(26,031)	(3,842,636)	(26,031)	(3,869,667)	(26,031)	(3,896,699)	(26,031)	(3,923,730)	(26,031)	(3,950,761)
System Generation	SG-P	(3,788,574)	(26,031)	(3,815,605)	(26,031)	(3,842,636)	(26,031)	(3,869,667)	(26,031)	(3,896,699)	(26,031)	(3,923,730)	(26,031)	(3,950,761)
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Production Plant														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(5,074,893)	(11,970)	(5,086,863)	(11,970)	(5,098,833)	(11,970)	(5,110,803)	(11,970)	(5,122,774)	(11,970)	(5,134,744)	(11,970)	(5,146,714)
Oregon	OR	(1,148,376)	(9,024)	(1,157,400)	(9,024)	(1,166,424)	(9,024)	(1,175,448)	(9,024)	(1,184,472)	(9,024)	(1,193,496)	(9,024)	(1,202,520)
General Office	SO	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)
Idaho	ID	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)
Utah	UT	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)	-	(333,127)
Washington	WA	(2,056,039)	(8,020)	(2,064,059)	(8,020)	(2,072,079)	(8,020)	(2,080,099)	(8,020)	(2,088,119)	(8,020)	(2,096,139)	(8,020)	(2,104,159)
Eastern Wyoming	WYP	(4,594,730)	(6,425)	(4,601,155)	(6,425)	(4,607,580)	(6,425)	(4,614,005)	(6,425)	(4,620,430)	(6,425)	(4,626,855)	(6,425)	(4,633,280)
Western Wyoming	WYU	(13,894,865)	(35,439)	(14,034,304)	(35,439)	(14,173,743)	(35,439)	(14,313,182)	(35,439)	(14,452,621)	(35,439)	(14,592,060)	(35,439)	(14,731,499)
Total General Plant		(786,797,315)	(4,462,788)	(791,260,103)	(4,475,422)	(795,722,891)	(4,488,059)	(800,223,534)	(4,498,551)	(804,722,088)	(4,509,093)	(809,272,832)	(4,519,635)	(813,872,615)
Total Amortization Reserve														
Total Depreciation & Amortization Reserve														
		(10,983,385,689)	(65,109,173)	(11,048,498,842)	(65,177,401)	(11,113,675,743)	(65,245,629)	(11,179,036,236)	(65,313,857)	(11,244,806,065)	(65,382,086)	(11,310,125,638)	(65,450,335)	(11,376,128,662)

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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Feb 2024	Adjustments	Adjusted Reserve Balance Mar 2024	Adjustments	Adjusted Reserve Balance Apr 2024	Adjustments	Adjusted Reserve Balance May 2024	Adjustments	Adjusted Reserve Balance Jun 2024	Adjustments	Adjusted Reserve Balance Jul 2024	Adjustments
DEPRECIATION RESERVE													
Steam Production Plant:													
Control Area Generation - East	CAGE	(18,631,901)	(3,051,126,207)	(3,069,756,940)	(18,686,634)	(3,088,443,573)	(18,737,227)	(3,107,180,800)	(18,739,635)	(3,125,920,436)	(18,740,706)	(3,144,661,142)	(18,739,923)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(170,324)	(3,169,725)	(3,339,894)	(170,014)	(3,509,906)	(169,658)	(3,679,766)	(169,703)	(3,849,469)	(169,547)	(4,019,016)	(169,392)
Renewable - Blundell	SG	(84,189,386)	(516,217)	(84,705,599)	(1,684,116)	(86,389,715)	(516,217)	(86,905,932)	(516,217)	(87,422,149)	(516,217)	(87,938,366)	(516,217)
Renewable - Blundell 2	SG	(72,075)	(13,014,578)	(13,086,653)	(72,075)	(13,158,728)	(72,075)	(13,230,803)	(72,075)	(13,302,877)	(72,075)	(13,374,952)	(72,075)
Pollution Control Equipment	JBG	(4,885)	(23,542)	(28,427)	(4,885)	(33,312)	(38,197)	(42,082)	(46,967)	(51,852)	(56,737)	(61,622)	(66,507)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0
Total Steam Plant		(19,395,363)	(3,151,523,439)	(3,170,917,509)	(19,449,848)	(3,190,367,357)	(19,500,318)	(3,209,867,676)	(19,552,727)	(3,229,370,402)	(19,595,254)	(3,248,875,036)	(19,646,803)
Hydro Production Plant:													
System Generation	SG-U	(680,991)	(113,573,302)	(680,444)	(679,897)	(1,149,333,643)	(679,351)	(1,151,612,994)	(678,805)	(1,163,906,349)	(678,259)	(1,177,000,105)	(677,713)
System Generation	SG-P	(1,540,336)	(357,989,069)	(359,528,686)	(1,542,982)	(361,071,667)	(1,546,347)	(364,168,014)	(1,549,703)	(367,259,717)	(1,553,018)	(370,352,765)	(1,556,233)
Klamath	SG-P	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)
Total Hydro Plant		(2,221,327)	(565,872,360)	(569,972,419)	(2,223,879)	(570,315,299)	(2,226,397)	(574,740,966)	(2,229,919)	(579,079,756)	(2,233,006)	(583,672,863)	(2,236,246)
Other Production Plant:													
Control Area Generation - East	CAGE	(2,755,518)	(370,363,197)	(2,756,881)	(2,788,798)	(375,902,880)	(2,827,635)	(378,730,515)	(2,823,977)	(381,554,492)	(2,819,668)	(384,374,160)	(2,815,305)
Control Area Generation - West	CAGW	(286,086,016)	(1,664,335)	(287,750,351)	(1,664,116)	(289,414,467)	(1,663,897)	(291,078,583)	(1,663,678)	(292,742,710)	(1,663,459)	(294,406,869)	(1,663,240)
System Generation - Wind	SG-W	(12,155,428)	20,320,108	8,164,680	(12,180,909)	(4,028,970)	(12,183,184)	(16,121,155)	(12,195,925)	(20,008,079)	(12,209,225)	(28,017,304)	(12,212,061)
System Generation	SG	3,438	(78,540)	3,438	3,438	(68,226)	3,438	(68,226)	3,438	(107,952)	3,438	(107,952)	3,438
Total Other Plant		(16,572,064)	(636,189,644)	(632,709,955)	(16,630,386)	(639,339,361)	(16,671,278)	(642,492,259)	(16,711,663)	(645,742,724)	(16,752,101)	(649,095,019)	(16,792,538)
Transmission Plant:													
Control Area Generation - East	CAGE	(241,160)	(52,816,475)	(53,057,635)	(241,160)	(53,298,795)	(241,160)	(53,539,955)	(241,160)	(53,781,115)	(241,160)	(54,022,275)	(241,160)
Control Area Generation - West	CAGW	(24,350)	(4,433,393)	(4,457,739)	(24,342)	(4,482,082)	(24,338)	(4,506,419)	(24,334)	(4,530,753)	(24,330)	(4,555,083)	(24,325)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(9,515,078)	(2,212,505,562)	(2,227,027,729)	(9,526,514)	(2,231,554,243)	(9,566,130)	(2,241,120,373)	(9,605,411)	(2,250,785,785)	(9,644,692)	(2,260,519,640)	(9,683,973)
Total Transmission Plant		(9,780,528)	(2,269,755,430)	(2,279,543,103)	(9,792,016)	(2,289,335,120)	(9,831,628)	(2,299,166,746)	(9,870,905)	(2,309,097,653)	(9,909,345)	(2,318,096,936)	(9,948,143)
Distribution Plant:													
California	CA	(738,886)	(165,591,311)	(166,330,129)	(738,906)	(167,069,034)	(738,956)	(167,806,029)	(739,006)	(168,547,128)	(739,056)	(169,288,439)	(739,106)
Oregon	OR	(2,175,602)	(1,155,571,151)	(1,157,760,966)	(2,175,602)	(1,159,967,770)	(2,175,602)	(1,162,202,070)	(2,175,602)	(1,164,477,375)	(2,175,602)	(1,166,788,544)	(2,175,602)
Washington	WA	(1,003,754)	(303,423,782)	(304,426,206)	(1,003,754)	(305,433,930)	(1,003,754)	(306,441,074)	(1,003,754)	(307,449,347)	(1,003,754)	(308,459,155)	(1,003,754)
Eastern Wyoming	WYP	(1,119,650)	(325,462,000)	(326,464,461)	(1,119,650)	(327,472,912)	(1,119,650)	(328,483,824)	(1,119,650)	(329,494,736)	(1,119,650)	(330,505,648)	(1,119,650)
Utah	UT	(657,065)	(171,656,220)	(172,658,681)	(657,065)	(173,670,142)	(657,065)	(174,684,064)	(657,065)	(175,697,986)	(657,065)	(176,711,908)	(657,065)
Idaho	ID	(303,070)	(70,872,720)	(71,875,181)	(303,070)	(72,877,643)	(303,070)	(73,882,564)	(303,070)	(74,887,485)	(303,070)	(75,892,406)	(303,070)
Western Wyoming	WYU	(11,887,761)	(3,407,649,948)	(3,419,583,721)	(11,888,350)	(3,431,573,072)	(12,117,300)	(3,443,690,372)	(12,355,189)	(3,455,955,561)	(12,355,189)	(3,468,310,286)	(12,430,313)
California	CA	(29,538)	(7,823,763)	(7,853,219)	(29,538)	(7,882,592)	(29,538)	(7,911,885)	(29,538)	(7,941,110)	(29,538)	(7,970,289)	(29,538)
Oregon	OR	(220,494)	(91,499,707)	(91,719,133)	(218,419)	(91,937,553)	(217,526)	(92,155,077)	(216,688)	(92,371,767)	(216,001)	(92,587,766)	(215,583)
Washington	WA	(66,096)	(26,896,354)	(26,962,261)	(65,720)	(27,027,981)	(65,566)	(27,093,547)	(65,412)	(27,159,003)	(65,300)	(27,224,383)	(65,288)
Eastern Wyoming	WYP	(223,386)	(34,800,733)	(35,027,632)	(230,457)	(35,256,089)	(230,539)	(35,489,928)	(231,527)	(35,720,454)	(232,733)	(35,952,628)	(233,820)
Utah	UT	(649,295)	(116,596,699)	(117,236,423)	(649,653)	(117,886,715)	(649,653)	(118,536,715)	(649,653)	(119,186,350)	(649,653)	(119,836,085)	(649,653)
Idaho	ID	(162,107)	(25,514,627)	(25,676,846)	(162,344)	(25,839,190)	(162,501)	(26,103,653)	(162,738)	(26,368,116)	(162,975)	(26,632,579)	(163,210)
Western Wyoming	WYU	(64,159)	(16,423,276)	(16,585,495)	(64,159)	(16,747,759)	(64,159)	(17,062,242)	(64,159)	(17,376,725)	(64,159)	(17,691,198)	(64,159)
Control Area Generation - East	CAGE	(4,594)	(1,718,057)	(1,726,031)	(4,594)	(1,731,976)	(4,594)	(1,745,895)	(4,594)	(1,760,814)	(4,594)	(1,775,733)	(4,594)
Control Area Generation - West	CAGW	(7,020)	(1,718,057)	(1,726,031)	(7,020)	(1,731,976)	(7,020)	(1,745,895)	(7,020)	(1,760,814)	(7,020)	(1,775,733)	(7,020)
System Generation	SG	(444,979)	(89,834,875)	(90,279,132)	(443,535)	(90,722,667)	(442,813)	(91,165,600)	(442,087)	(91,607,523)	(441,361)	(92,049,946)	(440,635)
General Office	SO	(527,221)	(130,761,005)	(131,292,802)	(535,738)	(131,828,530)	(536,677)	(132,365,207)	(537,991)	(132,902,180)	(539,244)	(133,440,013)	(540,497)
Jim Bridger Generation	JBG	2,516	(7,802,223)	(7,799,538)	2,854	(7,796,685)	3,023	(7,793,662)	3,192	(7,790,474)	3,360	(7,787,110)	3,529
Jim Bridger Energy	JBE	23,549	(6,775,107)	(6,751,084)	24,499	(6,726,585)	24,974	(6,701,611)	25,449	(6,676,163)	25,924	(6,650,239)	26,399
Customer Service	CN	(865)	(1,687,558)	(1,688,389)	(865)	(1,689,186)	(865)	(1,690,814)	(865)	(1,692,442)	(865)	(1,694,070)	(865)
Total General Plant	CAEE	(2,444,570)	(595,566,703)	(596,016,223)	(2,454,049)	(600,470,272)	(2,463,528)	(605,385,811)	(2,473,007)	(610,299,360)	(2,482,486)	(615,210,409)	(2,491,895)
Mining Plant:													
Control Area Energy - East	CAEE	(62,301,674)	(10,626,557,621)	(10,688,922,572)	(62,338,529)	(10,751,461,101)	(62,376,166)	(10,814,260,267)	(62,413,803)	(10,877,338,117)	(62,451,440)	(10,940,608,551)	(62,489,077)
Total Mining Plant		(62,301,674)	(10,626,557,621)	(10,688,922,572)	(62,338,529)	(10,751,461,101)	(62,376,166)	(10,814,260,267)	(62,413,803)	(10,877,338,117)	(62,451,440)	(10,940,608,551)	(62,489,077)
Total Depreciation Reserve													
Control Area Energy - East													
Total Mining Plant													
Total Depreciation Reserve													

PacificCorp
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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Feb 2024	Adjustments	Adjusted Reserve Balance Mar 2024	Adjustments	Adjusted Reserve Balance Apr 2024	Adjustments	Adjusted Reserve Balance May 2024	Adjustments	Adjusted Reserve Balance Jun 2024	Adjustments	Adjusted Reserve Balance Jul 2024	Adjustments
AMORTIZATION RESERVE													
Intangible Plant:													
California	CA	(8,121)	(8)	(8,136)	(8)	(8,144)	(8)	(8,151)	(8)	(8,159)	(8)	(8,167)	(8)
Customer Service	CN	(1,905,549)	(1,088,686)	(193,167,419)	(1,087,725)	(1,086,784)	(1,085,842)	(1,084,901)	(1,083,959)	(1,083,017)	(1,082,075)	(1,081,133)	(1,080,191)
Idaho	ID	(1,794)	(1,794)	(1,035,811)	(1,794)	(1,039,399)	(1,794)	(1,041,193)	(1,794)	(1,042,987)	(1,794)	(1,044,781)	(1,794)
Jim Bridger Generation	JRG	(2,557)	(2,557)	(2,633,869)	(2,557)	(2,659,004)	(2,557)	(2,710,571)	(2,557)	(2,736,139)	(2,557)	(2,761,707)	(2,557)
Oregon	OR	(593)	(593)	(152,714)	(593)	(153,307)	(593)	(153,899)	(593)	(154,492)	(593)	(155,084)	(593)
Control Area Energy - East	CAEE	363	369	2,307	376	3,052	389	3,434	395	4,218	402	4,912	402
System Generation	SG	(286,697)	(286,602)	(65,994,175)	(286,507)	(66,290,681)	(286,412)	(66,587,093)	(286,316)	(66,883,605)	(286,221)	(67,180,117)	(286,128)
Control Area Generation - East	CAGE	(222,094)	(222,006)	(33,173,038)	(221,946)	(33,516,991)	(221,898)	(33,860,944)	(221,850)	(34,204,897)	(221,802)	(34,548,850)	(221,754)
Control Area Generation - West	CAGE	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)	(1,425,717)
System Generation - West	SG-P	(47,583,539)	(216,665)	(47,724,203)	(216,665)	(47,942,858)	(216,664)	(48,161,503)	(216,664)	(48,380,137)	(216,664)	(48,598,761)	(216,664)
Control Area Generation - East	CAGE	(2,644,401)	(2,642,536)	(387,138,392)	(2,641,528)	(389,859,919)	(2,640,655)	(392,591,031)	(2,639,782)	(395,340,667)	(2,638,909)	(398,110,190)	(2,638,036)
Utah	UT	(2,102)	(2,102)	(1,907,846)	(2,102)	(1,909,743)	(2,102)	(1,911,640)	(2,102)	(1,913,537)	(2,102)	(1,915,434)	(2,102)
Washington	WA	(10,119)	(10,119)	(7,002,221)	(10,672)	(7,215,564)	(10,672)	(7,328,907)	(10,672)	(7,442,250)	(10,672)	(7,555,593)	(10,672)
Eastern Wyoming	WYP	(10,119)	(10,119)	(6,710,190)	(9,883)	(6,720,211)	(9,883)	(6,730,231)	(9,883)	(6,740,251)	(9,883)	(6,750,271)	(9,883)
System Generation	SG-U	(10,119)	(10,119)	(74,111,750)	(10,028)	(74,111,750)	(10,028)	(74,111,750)	(10,028)	(74,111,750)	(10,028)	(74,111,750)	(10,028)
Klamath Hydro Relicensing	SG-P	(4,554,975)	(4,554,975)	(804,861,860)	(4,554,975)	(809,491,645)	(4,554,975)	(814,129,859)	(4,554,975)	(818,785,633)	(4,554,975)	(823,459,739)	(4,554,975)
Total Intangible Plant		(26,031)	(26,031)	(3,997,824)	(26,031)	(4,023,855)	(26,031)	(4,049,886)	(26,031)	(4,075,918)	(26,031)	(4,101,949)	(26,031)
Hydro Production Plant:													
System Generation	SG-U	(3,971,793)	(3,971,793)	(3,997,824)	(3,997,824)	(4,023,855)	(4,023,855)	(4,049,886)	(4,049,886)	(4,075,918)	(4,075,918)	(4,101,949)	(4,101,949)
System Generation	SG-P	(26,031)	(26,031)	(3,997,824)	(26,031)	(4,023,855)	(26,031)	(4,049,886)	(26,031)	(4,075,918)	(26,031)	(4,101,949)	(26,031)
Total Hydro Plant		(3,997,824)	(3,997,824)	(3,997,824)	(3,997,824)	(4,023,855)	(4,023,855)	(4,049,886)	(4,049,886)	(4,075,918)	(4,075,918)	(4,101,949)	(4,101,949)
Other Production Plant:													
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-
General Plant:													
California	CA	(505,860)	(505,860)	(505,860)	(505,860)	(505,860)	(505,860)	(505,860)	(505,860)	(505,860)	(505,860)	(505,860)	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(1,197,070)	(1,197,070)	(5,170,654)	(1,197,070)	(5,182,624)	(1,197,070)	(5,194,594)	(1,197,070)	(5,206,564)	(1,197,070)	(5,218,534)	(1,197,070)
Oregon	OR	(9,024)	(9,024)	(1,477,730)	(9,024)	(1,489,700)	(9,024)	(1,501,670)	(9,024)	(1,513,640)	(9,024)	(1,525,610)	(9,024)
System Generation	SG	(9,024)	(9,024)	(1,477,730)	(9,024)	(1,489,700)	(9,024)	(1,501,670)	(9,024)	(1,513,640)	(9,024)	(1,525,610)	(9,024)
Idaho	ID	(333,171)	(333,171)	(333,171)	(333,171)	(333,171)	(333,171)	(333,171)	(333,171)	(333,171)	(333,171)	(333,171)	(333,171)
Utah	UT	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)
Washington	WA	(8,020)	(8,020)	(2,120,199)	(8,020)	(2,128,219)	(8,020)	(2,136,239)	(8,020)	(2,144,259)	(8,020)	(2,152,279)	(8,020)
Eastern Wyoming	WYP	(6,425)	(6,425)	(4,646,130)	(6,425)	(4,652,555)	(6,425)	(4,658,980)	(6,425)	(4,665,405)	(6,425)	(4,671,830)	(6,425)
Western Wyoming	WYU	(35,439)	(35,439)	(14,282,400)	(35,439)	(14,317,839)	(35,439)	(14,353,278)	(35,439)	(14,388,718)	(35,439)	(14,424,157)	(35,439)
Total General Plant		(4,616,446)	(4,616,446)	(16,488,650)	(4,616,446)	(16,524,065)	(4,616,446)	(16,559,480)	(4,616,446)	(16,594,895)	(4,616,446)	(16,630,310)	(4,616,446)
Total Amortization Reserve		(8,616,446)	(8,616,446)	(22,142,083)	(8,616,446)	(22,168,118)	(8,616,446)	(22,194,153)	(8,616,446)	(22,220,188)	(8,616,446)	(22,246,223)	(8,616,446)
Total Depreciation & Amortization Reserve													
		(11,445,046,161)	(67,016,473)	(11,512,064,655)	(67,229,785)	(11,579,294,440)	(67,498,848)	(11,646,793,288)	(67,795,097)	(11,714,588,385)	(68,100,306)	(11,782,594,385)	(68,405,515)

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Aug 2024	Adjustments	Reserve Balance Sep 2024	Adjustments	Reserve Balance Oct 2024	Adjustments	Reserve Balance Nov 2024	Adjustments	Reserve Balance Dec 2024	Adjustments	Reserve Balance Jan 2025	Adjustments	Reserve Balance Feb 2025
DEPRECIATION RESERVE														
Steam Production Plant:														
Control Area Generation - East	CAGE	(3,363,364,005)	(18,725,666)	(3,182,119,731)	(18,720,361)	(3,200,840,092)	(18,718,289)	(3,219,558,382)	(18,726,052)	(3,238,284,434)	(18,730,090)	(3,257,014,523)	(18,722,315)	(3,275,736,838)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0	0
System Generation	SG	(1,188,407)	(169,236)	(4,357,644)	(169,081)	(8,526,774)	(168,925)	(4,695,650)	(168,770)	(4,864,420)	(168,614)	(5,033,034)	(168,459)	(5,201,493)
Renewable - Blundell	SG	(87,287,742)	(15,649)	(87,804,649)	(15,649)	(88,321,073)	(15,649)	(88,837,786)	(15,649)	(89,354,432)	(15,649)	(89,871,081)	(15,649)	(90,388,120)
Pollution Control Equipment	SG	(13,447,026)	(72,075)	(13,519,101)	(72,075)	(13,591,176)	(72,075)	(13,663,251)	(72,075)	(13,735,325)	(72,075)	(13,807,400)	(72,075)	(13,879,475)
Jim Bridger Generation	JBG	(57,216)	(7,796)	(65,012)	(7,796)	(72,811)	(7,796)	(80,607)	(7,796)	(88,404)	(7,796)	(96,200)	(7,796)	(103,996)
Total Steam Plant		(3,588,374,459)	(19,491,423)	(3,287,885,852)	(19,485,994)	(3,307,351,876)	(19,483,799)	(3,326,835,675)	(19,491,439)	(3,346,327,114)	(19,495,353)	(3,365,822,467)	(19,497,459)	(3,385,309,922)
Hydro Production Plant:														
System Generation	SG-U	(117,679,726)	(698,383)	(118,378,109)	(707,694)	(119,085,804)	(717,005)	(119,793,899)	(726,316)	(120,502,004)	(735,627)	(121,210,109)	(744,938)	(121,918,214)
System Generation	SG-P	(367,269,465)	(1,555,475)	(368,823,939)	(1,561,631)	(370,378,571)	(1,567,787)	(371,933,105)	(1,574,042)	(373,487,737)	(1,580,298)	(375,042,389)	(1,586,554)	(376,597,043)
Klamath	SG-P	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)	-	(94,309,989)
Total Hydro Plant		(579,259,180)	(2,253,858)	(581,512,039)	(2,268,326)	(583,761,363)	(2,296,215)	(586,077,573)	(2,327,523)	(588,405,102)	(2,333,259)	(590,738,361)	(2,332,601)	(593,070,962)
Other Production Plant:														
Control Area Generation - East	CAGE	(387,189,466)	(2,810,672)	(390,000,138)	(2,806,038)	(392,806,176)	(2,801,404)	(395,607,580)	(2,796,879)	(398,404,459)	(2,792,356)	(401,196,814)	(2,787,726)	(403,984,541)
Control Area Generation - West	CAGW	(296,056,345)	(1,666,062)	(297,724,407)	(1,665,943)	(299,390,250)	(1,665,824)	(301,055,874)	(1,665,705)	(302,722,303)	(1,665,586)	(304,387,540)	(1,665,467)	(306,056,559)
System Generation - Wind	SG-W	(52,629,385)	(12,224,801)	(64,854,186)	(12,237,613)	(77,091,799)	(12,240,033)	(89,531,812)	(12,253,582)	(101,785,393)	(12,266,734)	(114,054,127)	(12,274,359)	(126,328,487)
System Generation	SG	(57,912)	3,438	(54,474)	3,438	(51,036)	3,438	(47,598)	3,438	(44,161)	3,438	(40,723)	3,438	(37,285)
Total Other Plant		(736,135,088)	(16,698,097)	(752,833,185)	(16,706,056)	(769,539,361)	(16,713,652)	(786,242,864)	(16,713,652)	(802,956,316)	(16,724,888)	(819,881,204)	(16,725,067)	(836,406,971)
Transmission Plant:														
Control Area Generation - East	CAGE	(54,263,435)	(241,160)	(54,504,595)	(241,160)	(54,745,755)	(241,160)	(54,986,916)	(241,160)	(55,228,076)	(241,160)	(55,469,236)	(241,160)	(55,710,396)
Control Area Generation - West	CAGW	(4,579,408)	(24,321)	(4,603,729)	(24,317)	(4,628,046)	(24,313)	(4,652,359)	(24,309)	(4,676,668)	(24,305)	(4,700,973)	(24,300)	(4,725,273)
Jim Bridger Generation	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(2,270,306,257)	(8,850,152)	(2,280,156,409)	(9,879,053)	(2,290,035,462)	(9,906,259)	(2,299,941,721)	(9,963,318)	(2,309,825,040)	(10,003,761)	(2,320,018,801)	(10,145,569)	(2,330,164,359)
Total Transmission Plant		(2,329,149,101)	(10,115,633)	(2,339,264,734)	(10,144,530)	(2,349,409,264)	(10,171,732)	(2,359,580,966)	(10,248,187)	(2,369,829,833)	(10,359,226)	(2,380,189,009)	(10,411,029)	(2,390,600,038)
Distribution Plant:														
California	CA	(170,025,963)	(739,552)	(170,765,515)	(739,462)	(171,504,977)	(739,308)	(172,244,285)	(739,195)	(172,983,480)	(739,798)	(173,723,278)	(740,923)	(174,464,201)
Oregon	OR	(1,169,121,048)	(2,339,513)	(1,171,460,561)	(2,346,403)	(1,173,800,963)	(2,351,094)	(1,176,140,458)	(2,359,761)	(1,178,479,819)	(2,364,527)	(1,181,132,346)	(2,370,379)	(1,183,842,719)
Washington	WA	(309,470,482)	(1,012,195)	(310,482,677)	(1,016,083)	(311,498,760)	(1,021,706)	(312,510,466)	(1,024,168)	(313,524,634)	(1,028,836)	(314,570,470)	(1,033,249)	(315,598,759)
Eastern Wyoming	WYP	(330,370,433)	(1,173,282)	(331,543,715)	(1,176,705)	(332,728,420)	(1,179,585)	(333,900,005)	(1,187,704)	(335,087,109)	(1,194,562)	(336,281,651)	(1,197,251)	(337,478,802)
Utah	UT	(135,239,257)	(608,334)	(135,847,591)	(612,468)	(136,455,059)	(616,607)	(137,062,766)	(620,751)	(137,670,517)	(625,044)	(138,279,361)	(629,387)	(138,898,206)
Idaho	ID	(172,688,686)	(302,585)	(172,991,271)	(302,516)	(173,293,787)	(302,447)	(173,596,304)	(302,378)	(173,898,821)	(302,308)	(174,201,920)	(302,239)	(174,504,559)
Western Wyoming	WYU	(12,488,081)	(12,488,081)	(3,493,230,121)	(12,542,227)	(3,505,772,347)	(12,597,279)	(3,518,369,627)	(12,708,878)	(3,531,076,505)	(12,940,973)	(3,544,017,477)	(13,115,100)	(3,557,132,577)
Total Distribution Plant		(3,480,241,039)	(12,488,081)	(3,492,729,120)	(12,542,227)	(3,505,772,347)	(12,597,279)	(3,518,369,627)	(12,708,878)	(3,531,076,505)	(12,940,973)	(3,544,017,477)	(13,115,100)	(3,557,132,577)
General Plant:														
California	CA	(7,699,416)	(29,071)	(6,028,487)	(29,039)	(8,057,527)	(28,999)	(8,086,526)	(30,484)	(8,117,020)	(31,965)	(8,149,015)	(31,945)	(8,180,960)
Oregon	OR	(92,803,351)	(215,082)	(93,018,433)	(215,000)	(93,233,733)	(215,662)	(93,449,395)	(216,662)	(93,665,330)	(217,722)	(93,881,844)	(218,844)	(94,098,819)
Washington	WA	(27,289,681)	(65,208)	(27,354,889)	(65,136)	(27,420,025)	(65,064)	(27,485,061)	(65,011)	(27,550,072)	(64,939)	(27,615,058)	(64,867)	(27,680,025)
Eastern Wyoming	WYP	(36,185,448)	(233,514)	(36,418,962)	(234,210)	(36,653,171)	(234,906)	(36,888,183)	(235,602)	(37,123,194)	(236,298)	(37,358,206)	(237,000)	(37,593,218)
Utah	UT	(120,484,962)	(655,367)	(121,140,329)	(659,873)	(121,807,202)	(664,379)	(122,474,075)	(668,885)	(123,140,948)	(673,391)	(123,807,821)	(677,896)	(124,474,694)
Idaho	ID	(26,800,580)	(163,548)	(26,964,128)	(163,904)	(27,128,676)	(164,245)	(27,293,224)	(164,586)	(27,457,772)	(164,927)	(27,622,319)	(165,268)	(27,786,865)
Western Wyoming	WYU	(6,396,593)	(48,593)	(6,445,186)	(48,669)	(6,493,779)	(48,745)	(6,542,372)	(48,821)	(6,590,965)	(48,897)	(6,639,558)	(48,973)	(6,688,151)
Control Area Generation - East	CAGE	(4,291,083)	(20,065)	(4,311,148)	(20,120)	(4,331,213)	(20,175)	(4,351,278)	(20,230)	(4,371,343)	(20,285)	(4,391,408)	(20,340)	(4,411,473)
Control Area Generation - West	CAGW	(1,291,083)	(20,065)	(1,311,148)	(20,120)	(1,331,213)	(20,175)	(1,351,278)	(20,230)	(1,371,343)	(20,285)	(1,391,408)	(20,340)	(1,411,473)
System Generation	SG	(93,869,580)	(439,927)	(94,309,507)	(439,927)	(94,749,434)	(439,927)	(95,189,361)	(439,927)	(95,629,288)	(439,927)	(96,069,215)	(439,927)	(96,509,142)
General Office	SO	(133,989,580)	(547,015)	(134,536,595)	(548,746)	(135,083,610)	(549,477)	(135,630,625)	(550,208)	(136,177,640)	(550,939)	(136,720,655)	(551,670)	(137,263,670)
Jim Bridger Generation	JBG	(7,783,581)	3,698	(7,779,883)	3,887	(7,776,185)	4,036	(7,772,487)	4,205	(7,768,789)	4,374	(7,765,091)	4,543	(7,758,593)
Customer Service	CS	(6,623,840)	26,874	(6,596,966)	27,349	(6,570,092)	27,824	(6,543,218)	28,299	(6,516,344)	28,774	(6,489,470)	29,250	(6,462,616)
Control Area Energy - East	CAEE	(1,692,026)	(6,224)	(1,698,250)	(6,224)	(1,704,474)	(6,224)	(1,710,698)	(6,224)	(1,716,922)	(6,224)	(1,723,146)	(6,224)	(1,729,370)
Total General Plant		(610,342,348)	(2,482,551)	(612,824,899)	(2,486,064)	(615,307,450)	(2,489,577)	(617,790,001)	(2,493,090)	(620,272,552)	(2,496,603)	(622,745,103)	(2,500,116)	(625,217,654)
Mining Plant:														
Control Area Energy - East	CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation Reserve		(11,094,000,215)	(63,530,643)	(11,067,530,959)	(63,634,197)	(11,131,165,056)	(63,746,151)	(11,194,911,207)	(64,057,117)	(11,258,968,324)	(64,194,021)	(11,323,462,345)	(64,713,303)	(11,388,175,648)

PacificCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Aug 2024	Adjustments	Adjusted Reserve Balance Sep 2024	Adjustments	Adjusted Reserve Balance Oct 2024	Adjustments	Adjusted Reserve Balance Nov 2024	Adjustments	Adjusted Reserve Balance Dec 2024	Adjustments	Adjusted Reserve Balance Jan 2025	Adjustments	Adjusted Reserve Balance Feb 2025
AMORTIZATION RESERVE														
Intangible Plant:														
California	CA	(6,167)	(8)	(6,174)	(8)	(6,182)	(8)	(6,190)	(8)	(6,197)	(8)	(6,205)	(8)	(6,213)
Customer Service	CN	(198,601,338)	(1,083,960)	(199,685,298)	(1,083,960)	(200,769,316)	(1,083,960)	(201,850,394)	(1,081,336)	(202,931,530)	(1,079,253)	(204,011,725)	(1,079,253)	(205,090,978)
Idaho	ID	(1,044,781)	(1,794)	(1,046,575)	(1,794)	(1,048,369)	(1,794)	(1,050,163)	(1,794)	(1,051,957)	(1,794)	(1,053,751)	(1,794)	(1,055,545)
Jim Bridger Generation	JBG	(2,761,706)	(25,567)	(2,787,273)	(25,567)	(2,812,841)	(25,567)	(2,838,408)	(25,567)	(2,863,975)	(25,567)	(2,889,543)	(25,567)	(2,915,110)
Oregon	OR	(155,677)	(592)	(156,269)	(592)	(156,861)	(592)	(157,454)	(592)	(158,046)	(592)	(158,638)	(592)	(159,230)
Control Area Energy - East	CAEE	4,620	415	5,028	415	5,442	421	5,863	427	6,291	434	6,725	440	7,165
System Generation	SG	(67,425,757)	(286,031)	(67,711,788)	(285,936)	(67,997,724)	(285,841)	(68,283,665)	(285,746)	(68,569,611)	(285,651)	(68,854,961)	(285,555)	(69,140,517)
Control Area Generation - East	CAGE	(35,504,202)	(221,658)	(35,725,860)	(221,600)	(35,947,461)	(221,542)	(36,169,003)	(221,484)	(36,390,487)	(221,426)	(36,611,913)	(221,368)	(36,833,282)
Control Area Generation - West	CAGEW	(1,463,375)	(1,794)	(1,465,169)	(1,794)	(1,466,963)	(1,794)	(1,468,757)	(1,794)	(1,470,551)	(1,794)	(1,472,345)	(1,794)	(1,474,139)
System Generation - West	SGW	(46,817,375)	(216,604)	(47,033,980)	(216,594)	(47,250,584)	(216,584)	(47,467,188)	(216,574)	(47,683,792)	(216,564)	(47,900,396)	(216,554)	(48,117,000)
Control Area Generation - East	CAGE	(400,892,836)	(2,800,188)	(403,693,024)	(2,810,212)	(406,493,216)	(2,820,236)	(409,293,408)	(2,830,260)	(412,093,600)	(2,840,284)	(414,893,792)	(2,850,308)	(417,693,984)
Utah	UT	31,897,333	(2,103)	31,895,230	(2,103)	31,893,128	(2,103)	31,891,025	(2,103)	31,888,922	(2,103)	31,886,818	(2,103)	31,884,715
Washington	WA	(14,110)	(10)	(14,120)	(10)	(14,131)	(10)	(14,141)	(10)	(14,152)	(10)	(14,162)	(10)	(14,172)
Eastern Wyoming	WYP	(764,251)	(10,672)	(774,923)	(10,672)	(785,595)	(10,672)	(796,266)	(10,672)	(806,938)	(10,672)	(817,610)	(10,672)	(828,282)
System Generation	SG-U	(6,759,890)	(9,802)	(6,769,692)	(9,757)	(6,779,494)	(9,712)	(6,789,296)	(9,667)	(6,799,098)	(9,622)	(6,808,900)	(9,576)	(6,818,702)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(828,146,070)	(4,702,655)	(832,848,725)	(4,711,521)	(837,551,380)	(4,720,369)	(842,254,035)	(4,729,233)	(846,956,690)	(4,738,107)	(851,661,345)	(4,746,971)	(856,367,000)
Hydro Production Plant:														
System Generation	SG-U	(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,105)	(26,031)	(4,258,137)	(26,031)	(4,284,168)
System Generation - East	SG-P	(4,127,980)	(26,031)	(4,154,012)	(26,031)	(4,180,043)	(26,031)	(4,206,074)	(26,031)	(4,232,105)	(26,031)	(4,258,137)	(26,031)	(4,284,168)
Total Hydro Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Production Plant														
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:														
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(5,230,504)	(11,970)	(5,242,474)	(11,970)	(5,254,445)	(11,970)	(5,266,415)	(11,970)	(5,278,385)	(11,970)	(5,290,355)	(11,970)	(5,302,325)
Oregon	OR	(1,183,681)	(9,024)	(1,192,705)	(9,024)	(1,201,729)	(9,024)	(1,210,753)	(9,024)	(1,219,777)	(9,024)	(1,228,801)	(9,024)	(1,237,825)
General Office	SO	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)
Idaho	ID	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)
Utah	UT	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)	-	(333,171)
Washington	WA	(2,160,269)	(8,020)	(2,168,319)	(8,020)	(2,176,369)	(8,020)	(2,184,399)	(8,020)	(2,192,379)	(8,020)	(2,200,399)	(8,020)	(2,208,419)
Eastern Wyoming	WYP	(4,678,255)	(6,425)	(4,684,680)	(6,425)	(4,691,105)	(6,425)	(4,697,530)	(6,425)	(4,703,955)	(6,425)	(4,710,380)	(6,425)	(4,716,804)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant		(14,459,596)	(35,439)	(14,495,036)	(35,439)	(14,530,475)	(35,439)	(14,565,914)	(35,439)	(14,601,354)	(35,439)	(14,636,793)	(35,439)	(14,672,232)
Total Amortization Reserve														
		(846,733,587)	(4,784,125)	(851,517,712)	(4,772,992)	(856,270,704)	(4,782,440)	(861,023,143)	(4,805,783)	(865,768,906)	(4,832,269)	(870,491,175)	(4,846,219)	(875,237,394)
Total Depreciation & Amortization Reserve														
		(11,850,733,802)	(68,294,769)	(11,919,028,571)	(68,407,188)	(11,987,435,759)	(68,528,691)	(12,055,964,350)	(68,652,880)	(12,124,827,230)	(68,782,290)	(12,194,153,520)	(68,917,521)	(12,263,713,042)

PacifiCorp
Washington 2023 General Rate Case
Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Mar 2025	Adjustments	Adjusted Reserve Balance Apr 2025	Adjustments	Adjusted Reserve Balance May 2025	Adjustments	Adjusted Reserve Balance Jun 2025	Adjustments	Adjusted Reserve Balance Jul 2025	Adjustments	Adjusted Reserve Balance Aug 2025	Adjustments																												
DEPRECIATION RESERVE																																									
Steam Production Plant:																																									
Control Area Generation - East	CAGE	(16,714,540)	(18,707,391)	(3,313,158,770)	(18,702,857)	(3,331,861,627)	(18,701,099)	(3,350,562,726)	(18,698,285)	(3,369,261,012)	(18,692,305)	(3,387,953,317)	(18,684,981)																												
Control Area Generation - West	CAGW	0	0	0	0	0	0	0	0	0	0	0	0																												
System Generation	SG	(168,303)	(1,688,148)	(5,369,796)	(167,993)	(5,705,937)	(167,637)	(5,873,774)	(167,662)	(6,041,456)	(167,529)	(6,208,982)	(167,371)																												
Renewable - Blundell	SG	(91,824,964)	(51,622,584)	(91,940,964)	(51,839,333)	(92,459,420)	(51,849,486)	(92,977,916)	(51,852,929)	(93,496,444)	(51,852,929)	(94,023,969)	(51,852,929)																												
Renewable - Blundell 2	SG	(72,075)	(72,075)	(14,023,624)	(72,075)	(14,023,624)	(72,075)	(14,023,624)	(72,075)	(14,023,624)	(72,075)	(14,023,624)	(72,075)																												
Pollution Control Equipment	CAGE	(7,796)	(7,796)	(119,589)	(7,796)	(127,385)	(7,796)	(135,182)	(7,796)	(142,978)	(7,796)	(150,774)	(7,796)																												
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0																												
Total Steam Plant		(16,879,559)	(19,479,010)	(3,424,262,491)	(19,468,114)	(3,443,731,605)	(19,467,270)	(3,463,198,875)	(19,464,334)	(3,482,683,209)	(19,459,231)	(3,502,121,440)	(19,450,794)																												
Hydro Production Plant:																																									
System Generation	SG-U	(765,279)	(764,732)	(123,644,768)	(769,497)	(124,414,265)	(774,261)	(125,188,526)	(773,168)	(125,962,240)	(773,168)	(126,735,008)	(772,621)																												
System Generation	SG-P	(1,566,665)	(1,565,945)	(379,778,825)	(1,565,262)	(381,344,078)	(1,564,655)	(382,908,733)	(1,564,030)	(384,472,763)	(1,563,311)	(386,036,073)	(1,562,591)																												
Klamath	SG-P	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)	(94,309,989)																												
Total Hydro Plant		(2,331,943)	(2,330,677)	(597,733,583)	(2,330,749)	(600,068,332)	(2,330,316)	(602,407,248)	(2,329,745)	(604,744,992)	(2,329,478)	(607,061,471)	(2,328,212)																												
Other Production Plant:																																									
Control Area Generation - East	CAGE	(2,855,728)	(406,840,269)	(2,970,391)	(3,040,764)	(4,128,514,24)	(3,064,532)	(4,159,195,957)	(3,059,958)	(4,189,979,14)	(3,055,328)	(4,220,031,243)	(3,050,689)																												
Control Area Generation - West	CAGW	(1,666,802)	(307,723,361)	(1,667,396)	(1,667,983)	(3,110,587,36)	(1,669,597)	(3,127,283,333)	(1,671,210)	(3,143,399,542)	(1,670,992)	(3,160,070,535)	(1,670,775)																												
System Generation - Wind	SG	(12,294,292)	(13,862,779)	(12,314,225)	(12,319,851)	(163,256,855)	(12,319,784)	(175,596,639)	(12,319,717)	(187,396,345)	(12,319,642)	(200,321,697)	(12,319,575)																												
System Generation	SG	3,438	(63,847)	(30,409)	3,438	(26,971)	3,438	(23,533)	3,438	(20,095)	3,438	(16,657)	3,438																												
Total Other Plant		(16,813,384)	(653,220,255)	(16,946,570)	(17,025,161)	(887,193,966)	(17,070,475)	(904,264,461)	(17,087,446)	(921,351,907)	(17,088,228)	(936,440,132)	(17,103,311)																												
Transmission Plant:																																									
Control Area Generation - East	CAGE	(241,160)	(55,951,556)	(56,192,716)	(241,160)	(56,433,876)	(241,160)	(56,875,036)	(241,160)	(57,316,196)	(241,160)	(57,757,356)	(241,160)																												
Control Area Generation - West	CAGW	(24,296)	(4,749,569)	(4,779,861)	(24,296)	(4,788,149)	(24,296)	(4,822,433)	(24,296)	(4,846,713)	(24,296)	(4,870,988)	(24,296)																												
Jim Bridger Generation	JBG	0	0	0	0	0	0	0	0	0	0	0	0																												
System Generation	SG	(10,160,124)	(2,340,324,493)	(2,350,500,828)	(10,207,271)	(2,360,708,099)	(10,239,605)	(2,370,947,703)	(10,259,271)	(2,381,206,974)	(10,277,978)	(2,391,484,952)	(10,292,592)																												
Total Transmission Plant		(10,425,580)	(2,401,025,618)	(2,411,467,405)	(10,472,719)	(2,421,940,124)	(10,505,049)	(2,432,445,172)	(10,524,710)	(2,442,969,863)	(10,543,414)	(2,453,513,297)	(10,556,023)																												
Distribution Plant:																																									
California	CA	(742,299)	(175,206,500)	(744,240)	(747,832)	(1,769,985,72)	(751,329)	(1,774,499,901)	(753,620)	(1,780,203,522)	(756,019)	(1,785,959,541)	(757,847)																												
Oregon	OR	(2,739,853)	(1,186,582,578)	(2,775,969)	(2,827,609)	(1,192,186,157)	(2,900,249)	(1,195,086,406)	(2,966,435)	(1,198,052,841)	(3,010,682)	(1,201,063,522)	(3,036,994)																												
Washington	WA	(1,032,019)	(316,630,737)	(1,037,423)	(1,043,396)	(3,181,711,596)	(1,049,067)	(3,197,602,623)	(1,054,882)	(3,203,815,506)	(1,060,841)	(3,210,026,346)	(1,066,351)																												
Eastern Wyoming	WYP	(1,200,465)	(338,679,358)	(1,206,908)	(1,214,456)	(3,411,000,751)	(1,220,689)	(3,427,217,440)	(1,228,673)	(3,433,430,113)	(1,236,346)	(3,439,646,458)	(1,244,102)																												
Utah	UT	(671,098)	(181,588,969)	(677,316)	(683,534)	(1,813,309,316)	(689,762)	(1,819,524,078)	(696,095)	(1,825,738,843)	(698,428)	(1,831,953,368)	(698,756)																												
Idaho	ID	(185,588)	(186,678,029)	(187,217)	(187,856)	(188,400,429)	(188,949,883)	(189,499,337)	(190,048,791)	(190,598,245)	(191,147,699)	(191,697,153)	(192,246,607)																												
Western Wyoming	WYU	(302,170)	(74,806,329)	(302,101)	(302,031)	(75,210,463)	(301,962)	(75,521,623)	(301,893)	(75,832,783)	(301,824)	(76,143,943)	(301,755)																												
Total Distribution Plant		(13,189,770)	(3,570,322,347)	(13,286,490)	(13,429,607)	(3,597,037,444)	(13,582,705)	(3,610,630,449)	(13,714,007)	(3,624,344,156)	(13,820,768)	(3,638,164,954)	(13,910,232)																												
General Plant:																																									
California	CA	(31,889)	(8,212,858)	(31,838)	(31,779)	(8,276,475)	(31,776)	(8,308,251)	(31,837)	(8,340,067)	(31,856)	(8,371,943)	(32,109)																												
Oregon	OR	(309,655)	(94,645,565)	(308,640)	(307,555)	(95,261,960)	(307,037)	(95,868,997)	(306,627)	(96,476,032)	(306,485)	(97,083,069)	(306,236)																												
Washington	WA	(27,859)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)	(27,859,717)																												
Eastern Wyoming	WYP	(245,292)	(37,862,848)	(250,177)	(381,302,925)	(386,863,934)	(286,623)	(392,327,440)	(292,107)	(397,842,949)	(297,632)	(403,358,458)	(408,149)																												
Utah	UT	(671,098)	(125,139,750)	(672,127)	(125,811,876)	(126,485,448)	(673,172)	(127,162,483)	(673,700)	(127,847,183)	(674,248)	(128,531,882)	(674,797)																												
Idaho	ID	(167,654)	(27,650,109)	(167,873)	(27,817,961)	(27,986,152)	(168,092)	(28,154,806)	(168,311)	(28,323,919)	(168,530)	(28,493,032)	(168,750)																												
Western Wyoming	WYU	(100,793)	(45,791,844)	(100,793)	(45,791,844)	(46,343,407)	(100,793)	(46,895,970)	(100,793)	(47,448,533)	(100,793)	(48,003,096)	(100,793)																												
Control Area Generation - East	CAGE	(27,408)	(1,958,840)	(27,344)	(27,279)	(2,013,262)	(27,214)	(2,068,726)	(27,149)	(2,124,190)	(27,084)	(2,179,654)	(27,019)																												
Control Area Generation - West	CAGW	(37,608)	(1,958,840)	(37,544)	(37,479)	(2,013,262)	(37,414)	(2,068,726)	(37,349)	(2,124,190)	(37,284)	(2,179,654)	(37,219)																												
System Generation	SG	(435,627)	(95,553,975)	(434,917)	(95,998,892)	(96,443,100)	(434,188)	(96,888,598)	(433,468)	(97,333,106)	(432,739)	(97,777,614)	(432,010)																												
General Office	SO	(570,824)	(137,901,533)	(573,026)	(138,474,559)	(139,049,472)	(575,193)	(139,624,496)	(577,386)	(140,199,423)	(579,579)	(140,804,352)	(581,772)																												
Jim Bridger Generation	JBG	4,712	(7,754,146)	4,880	5,049	(7,744,216)	5,218	(7,738,988)	5,387	(7,733,611)	5,556	(7,728,234)	5,725																												
Customer Service	CS	29,725	(6,425,744)	30,200	30,675	(6,384,870)	31,150	(6,333,720)	31,625	(6,283,095)	32,100	(6,232,945)	32,575																												
Customer Service	CN	(416)	(1,695,695)	(382)	(347)	(1,696,394)	(313)	(1,696,706)	(278)	(1,696,994)	(243)	(1,697,228)	(209)																												
Total General Plant	CAEE	(2,642,509)	(628,297,766)	(2,647,457)	(2,653,811)	(633,599,053)	(2,660,165)	(638,266,110)	(2,666,419)	(643,531,242)	(2,672,673)	(648,597,330)	(654,858,419)																												
Mining Plant:																																									
Control Area Energy - East	CAEE	(64,882,745)	(11,453,058,393)	(65,126,991)	(11,518,185,383)	(65,385,160)	(11,583,570,544)	(65,649,212,015)	(65,919,240)	(66,191,031,255)	(66,191,031,255)	(66,452,282,500)	(66,717,533,745)																												
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-																												
Total Depreciation Reserve																																									
<table border="0"> <tr> <td>Control Area Energy - East</td> <td></td> <td>(64,882,745)</td> <td>(11,453,058,393)</td> <td>(65,126,991)</td> <td>(11,518,185,383)</td> <td>(65,385,160)</td> <td>(11,583,570,544)</td> <td>(65,649,212,015)</td> <td>(65,919,240)</td> <td>(66,191,031,255)</td> <td>(66,191,031,255)</td> <td>(66,452,282,500)</td> <td>(66,717,533,745)</td> </tr> <tr> <td>Total Depreciation Reserve</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </table>														Control Area Energy - East		(64,882,745)	(11,453,058,393)	(65,126,991)	(11,518,185,383)	(65,385,160)	(11,583,570,544)	(65,649,212,015)	(65,919,240)	(66,191,031,255)	(66,191,031,255)	(66,452,282,500)	(66,717,533,745)	Total Depreciation Reserve		-	-	-	-	-	-	-	-	-	-	-	-
Control Area Energy - East		(64,882,745)	(11,453,058,393)	(65,126,991)	(11,518,185,383)	(65,385,160)	(11,583,570,544)	(65,649,212,015)	(65,919,240)	(66,191,031,255)	(66,191,031,255)	(66,452,282,500)	(66,717,533,745)																												
Total Depreciation Reserve		-	-	-	-	-	-	-	-	-	-	-	-																												

PacifiCorp
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Amortization Reserve

Description	Factor	Adjusted Reserve Balance Mar 2025	Adjustments	Adjusted Reserve Balance Apr 2025	Adjustments	Adjusted Reserve Balance May 2025	Adjustments	Adjusted Reserve Balance Jun 2025	Adjustments	Adjusted Reserve Balance Jul 2025	Adjustments	Adjusted Reserve Balance Aug 2025	Adjustments
AMORTIZATION RESERVE													
Intangible Plant:													
California	CA	(8,220)	(8)	(8,228)	(8)	(8,236)	(8)	(8,243)	(8)	(8,251)	(8)	(8,259)	(8)
Customer Service	CN	(206,169,290)	(1,076,430)	(207,246,661)	(1,076,488)	(208,323,090)	(1,076,546)	(209,399,579)	(1,076,604)	(210,473,126)	(1,076,662)	(211,546,731)	(1,076,720)
Idaho	ID	(1,057,339)	(1,794)	(1,059,132)	(1,794)	(1,060,926)	(1,794)	(1,062,720)	(1,794)	(1,064,513)	(1,794)	(1,066,307)	(1,794)
Jim Bridger Generation	JBG	(2,940,677)	(25,567)	(2,966,245)	(25,567)	(2,991,812)	(25,567)	(3,017,379)	(25,567)	(3,042,947)	(25,567)	(3,068,514)	(25,567)
Oregon	OR	(159,822)	(592)	(160,414)	(592)	(161,006)	(592)	(161,597)	(592)	(162,189)	(592)	(162,780)	(591)
Control Area Energy - East	CAEE	7,612	453	8,065	466	8,525	473	8,982	479	9,444	486	9,904	486
System Generation	SG	(69,425,977)	(285,365)	(69,711,343)	(285,270)	(69,996,613)	(285,175)	(70,281,988)	(285,080)	(70,568,668)	(284,985)	(70,851,852)	(284,890)
Control Area Generation - East	CAGE	(221,310)	(221,253)	(382,758,451)	(221,195)	(382,697,039)	(221,137)	(382,635,627)	(221,079)	(382,574,215)	(221,021)	(382,512,803)	(220,963)
Control Area Generation - West	CAGE	(42,426,399)	(42,369)	(42,468,768)	(42,411)	(42,508,137)	(42,454)	(42,547,506)	(42,497)	(42,586,875)	(42,540)	(42,626,244)	(42,583)
System Generation - West	SGP	(50,347,383)	(216,534)	(50,563,917)	(216,534)	(50,780,451)	(216,533)	(51,002,983)	(216,509)	(51,221,467)	(216,483)	(51,439,960)	(216,458)
Control Area Generation - East	CAGE	(2,897,033)	(2,905,702)	(423,733,128)	(2,910,452)	(426,643,581)	(2,922,850)	(429,556,430)	(2,937,509)	(432,503,939)	(2,941,428)	(435,445,367)	(2,941,428)
Utah	UT	(2,103)	(2,103)	(4,206,122)	(2,103)	(6,312,225)	(2,104)	(8,418,328)	(2,104)	(10,524,431)	(2,104)	(12,630,534)	(2,104)
Washington	WA	(14,183)	(10)	(14,193)	(10)	(14,204)	(10)	(14,214)	(10)	(14,224)	(10)	(14,235)	(10)
Eastern Wyoming	WYP	(838,953)	(10,672)	(849,625)	(10,672)	(860,297)	(10,672)	(870,969)	(10,672)	(881,640)	(10,672)	(892,312)	(10,672)
System Generation	SG-U	(6,827,546)	(9,486)	(6,837,032)	(9,440)	(6,846,472)	(9,395)	(6,855,867)	(9,350)	(6,865,218)	(9,305)	(6,874,522)	(9,260)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant		(861,373,544)	(4,800,061)	(866,173,605)	(4,803,653)	(870,977,258)	(4,814,892)	(875,792,150)	(4,828,383)	(880,620,544)	(4,831,154)	(885,451,698)	(4,839,439)
Hydro Production Plant:													
System Generation	SG-U	(4,310,199)	(26,031)	(4,336,231)	(26,031)	(4,362,262)	(26,031)	(4,388,293)	(26,031)	(4,414,325)	(26,031)	(4,440,356)	(26,031)
System Generation	SG-P	(4,310,199)	(26,031)	(4,336,231)	(26,031)	(4,362,262)	(26,031)	(4,388,293)	(26,031)	(4,414,325)	(26,031)	(4,440,356)	(26,031)
Total Hydro Plant		(8,620,398)	(52,062)	(8,672,462)	(52,062)	(8,724,524)	(52,062)	(8,776,586)	(52,062)	(8,828,650)	(52,062)	(8,880,712)	(52,062)
Other Production Plant:													
Control Area Generation - East	CAGE	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-	-	-	-	-	-
General Plant:													
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-
System Generation	SG	(5,314,285)	(11,970)	(5,326,255)	(11,970)	(5,338,225)	(11,970)	(5,350,195)	(11,970)	(5,362,165)	(11,970)	(5,374,146)	(11,970)
Oregon	OR	(1,833,771)	(9,024)	(1,842,795)	(9,024)	(1,851,819)	(9,024)	(1,860,843)	(9,024)	(1,869,867)	(9,024)	(1,878,891)	(9,024)
General Office	SO	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-
Idaho	ID	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-	(333,177)	-
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(2,216,438)	(8,020)	(2,224,458)	(8,020)	(2,232,478)	(8,020)	(2,240,498)	(8,020)	(2,248,518)	(8,020)	(2,256,538)	(8,020)
Eastern Wyoming	WYP	(4,723,229)	(6,425)	(4,729,654)	(6,425)	(4,736,079)	(6,425)	(4,742,504)	(6,425)	(4,748,929)	(6,425)	(4,755,354)	(6,425)
Western Wyoming	WYU	(14,707,672)	(35,439)	(14,743,111)	(35,439)	(14,778,550)	(35,439)	(14,813,989)	(35,439)	(14,849,428)	(35,439)	(14,884,868)	(35,439)
Total General Plant		(880,391,415)	(4,861,532)	(885,252,947)	(4,876,383)	(890,118,071)	(4,891,234)	(894,994,434)	(4,906,085)	(899,864,297)	(4,920,936)	(904,776,932)	(4,935,787)
Total Amortization Reserve		(869,993,942)	(9,661,693)	(879,655,635)	(9,673,715)	(889,319,383)	(9,685,787)	(898,984,150)	(9,697,860)	(908,648,907)	(9,709,944)	(918,318,695)	(9,722,018)
Total Depreciation & Amortization Reserve													
		(878,614,336)	(9,711,755)	(888,326,091)	(9,724,768)	(898,040,840)	(9,737,820)	(907,751,589)	(9,750,912)	(917,462,338)	(9,764,004)	(927,173,137)	(9,777,056)

PacifiCorp
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Jun 2022 - December 2023 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Sep 2025	Adjustments	Adjusted Reserve Balance Oct 2025	Adjustments	Adjusted Reserve Balance Nov 2025	Adjustments	Adjusted Reserve Balance Dec 2025
DEPRECIATION RESERVE								
Steam Production Plant:								
Control Area Generation - East	CAGE	(3,406,639,298)	(18,679,842)	(3,425,318,140)	(18,681,726)	(3,443,999,867)	(18,767,743)	(3,462,767,610)
Control Area Generation - West	CAGW	0	0	0	0	0	0	0
System Generation	SG	(6,376,353)	(167,215)	(6,543,568)	(167,060)	(6,710,628)	(166,904)	(6,877,532)
Renewable - Blundell	SG	(94,015,006)	(94,533,600)	(188,548,606)	(188,537,600)	(377,086,206)	(377,075,600)	(754,163,806)
Renewable - Blundell 2	SG	(14,383,997)	(72,075)	(14,456,072)	(72,075)	(14,528,147)	(72,075)	(14,600,222)
Pollution Control Equipment	CAGE	(158,571)	(7,796)	(166,367)	(7,796)	(174,163)	(7,796)	(181,960)
Jim Bridger Generation	JBG	0	0	0	0	0	0	0
Total Steam Plant		(3,521,572,224)	(19,445,523)	(3,541,017,747)	(19,447,284)	(3,560,465,032)	(19,533,179)	(3,579,998,211)
Hydro Production Plant:								
System Generation	SG-U	(127,608,020)	(772,230)	(128,380,250)	(789,969)	(129,170,219)	(816,389)	(129,986,617)
System Generation	SG-P	(367,698,664)	(1,561,871)	(369,260,535)	(1,561,257)	(370,821,792)	(1,560,735)	(372,382,527)
Klamath	SG-P	(84,309,989)	-	(84,309,989)	-	(84,309,989)	-	(84,309,989)
Total Hydro Plant		(609,416,663)	(2,334,101)	(611,750,763)	(2,351,226)	(614,102,010)	(2,377,124)	(616,479,133)
Other Production Plant:								
Control Area Generation - East	CAGE	(425,081,942)	(3,046,278)	(428,128,219)	(3,041,856)	(431,170,076)	(3,037,458)	(434,207,533)
Control Area Generation - West	CAGW	(317,741,310)	(1,670,557)	(319,411,867)	(1,674,619)	(321,086,486)	(1,679,731)	(322,766,216)
System Generation - Wind	SG-W	(212,706,973)	(12,405,208)	(225,112,181)	(12,410,834)	(237,523,014)	(12,435,571)	(249,958,585)
System Generation	SG	(132,191)	3,438	(128,753)	3,438	(125,315)	3,438	(121,877)
Total Other Plant		(855,543,443)	(17,118,605)	(872,662,048)	(17,123,871)	(889,785,917)	(17,149,322)	(906,935,240)
Transmission Plant:								
Control Area Generation - East	CAGE	(57,396,516)	(241,160)	(57,637,676)	(241,160)	(57,878,836)	(241,160)	(58,120,000)
Control Area Generation - West	CAGW	(4,895,280)	(24,267)	(4,919,547)	(24,263)	(4,943,810)	(24,259)	(4,968,068)
Jim Bridger Generation	JBG	-	-	-	-	-	-	-
System Generation	SG	(2,401,777,544)	(10,313,720)	(2,412,091,264)	(10,334,894)	(2,422,426,158)	(10,355,314)	(2,432,781,472)
Total Transmission Plant		(2,464,071,320)	(10,579,147)	(2,474,650,467)	(10,600,317)	(2,485,250,784)	(10,625,573)	(2,495,876,357)
Distribution Plant:								
California	CA	(179,717,387)	(759,215)	(180,476,603)	(760,288)	(181,236,891)	(761,403)	(181,998,294)
Oregon	OR	(1,204,100,476)	(3,066,193)	(1,207,166,669)	(3,069,586)	(1,210,233,255)	(3,143,133)	(1,213,300,388)
Washington	WA	(322,941,687)	(1,068,764)	(324,010,451)	(1,071,967)	(325,082,418)	(1,075,214)	(326,157,632)
Eastern Wyoming	WYP	(945,036,561)	(1,257,208)	(946,293,769)	(1,260,521)	(947,554,290)	(1,263,744)	(948,817,034)
Utah	UT	(1,185,747,867)	(6,947,867)	(1,192,695,734)	(6,951,734)	(1,199,643,601)	(6,955,601)	(1,206,591,468)
Idaho	ID	(195,949,737)	(742,242)	(196,691,979)	(745,484)	(197,434,221)	(748,726)	(198,182,947)
Western Wyoming	WYU	(76,417,894)	(301,685)	(76,719,579)	(304,616)	(77,021,195)	(307,547)	(77,322,742)
Total Distribution Plant		(3,652,075,186)	(13,992,802)	(3,666,067,988)	(14,074,065)	(3,680,142,053)	(14,202,452)	(3,694,344,505)
General Plant:								
California	CA	(8,404,032)	(32,556)	(8,436,588)	(32,702)	(8,469,290)	(32,848)	(8,502,038)
Oregon	OR	(96,486,344)	(305,838)	(96,792,182)	(305,206)	(97,097,980)	(304,514)	(97,403,778)
Washington	WA	(28,196,453)	(71,302)	(28,267,755)	(71,235)	(28,339,057)	(71,168)	(28,410,359)
Eastern Wyoming	WYP	(39,418,973)	(288,856)	(39,707,829)	(287,305)	(39,997,185)	(285,754)	(40,286,939)
Utah	UT	(129,219,796)	(727,834)	(129,947,630)	(726,719)	(130,675,464)	(725,604)	(131,404,268)
Idaho	ID	(28,665,544)	(170,541)	(28,836,085)	(171,263)	(29,006,626)	(171,985)	(29,177,167)
Western Wyoming	WYU	(6,970,769)	(27,813)	(7,000,582)	(27,813)	(7,030,395)	(27,813)	(7,060,208)
Control Area Generation - East	CAGE	(2,121,729)	(27,407)	(2,149,136)	(27,784)	(2,176,543)	(27,961)	(2,203,950)
Control Area Generation - West	CAGW	(88,152,835)	(430,600)	(88,583,435)	(429,951)	(89,014,035)	(429,302)	(89,444,635)
General Office	SO	(141,475,916)	(627,181)	(142,103,097)	(631,552)	(142,730,278)	(635,923)	(143,356,461)
Jim Bridger Generation	JBG	(7,722,330)	5,894	(7,716,436)	6,063	(7,710,374)	6,232	(7,704,142)
Customer Service	CN	(6,237,420)	33,050	(6,204,370)	33,525	(6,170,844)	34,000	(6,136,844)
System Generation - East	CAEE	(1,697,437)	(174)	(1,697,611)	(140)	(1,697,751)	(105)	(1,697,856)
Total General Plant		(644,390,693)	(2,766,870)	(647,157,563)	(2,803,255)	(649,960,798)	(2,841,724)	(652,802,522)
Mining Plant:								
Control Area Energy - East	CAEE	-	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-	-
Total Depreciation Reserve								
		(11,847,065,549)	(66,237,048)	(11,913,302,597)	(66,309,998)	(11,979,705,595)	(66,382,533)	(12,046,098,128)

PacifiCorp
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Jun 2022 - December 2025 Depreciation and
Amortization Reserve

Description	Factor	Adjusted Reserve Balance Sep 2025	Adjustments	Adjusted Reserve Balance Oct 2025	Adjustments	Adjusted Reserve Balance Nov 2025	Adjustments	Adjusted Reserve Balance Dec 2025
AMORTIZATION RESERVE								
Intangible Plant:								
California	CA	(6,266)	(8)	(6,274)	(6)	(6,281)	(6)	(6,289)
Customer Service	CN	(212,619,396)	(1,071,723)	(213,691,119)	(1,070,782)	(214,761,900)	(1,069,840)	(215,831,741)
Idaho	ID	(1,066,100)	(1,794)	(1,067,894)	(1,793)	(1,071,687)	(1,793)	(1,073,481)
Jim Bridger Generation	JBG	(3,094,081)	(25,567)	(3,119,648)	(25,567)	(3,145,216)	(25,567)	(3,170,784)
Oregon	OR	(163,371)	(591)	(163,963)	(591)	(164,554)	(591)	(165,145)
Control Area Energy - East	CAEE	10,429	482	10,912	489	11,400	505	11,905
System Generation	SG	(71,136,742)	(284,794)	(71,421,536)	(284,999)	(71,706,236)	(284,604)	(71,990,840)
Control Area Generation - East	CAGE	(39,361,239)	(220,905)	(39,582,144)	(220,847)	(39,802,991)	(220,789)	(39,999,380)
Control Area Generation - West	CAGE	(6,883,782)	(21,476)	(6,905,258)	(21,476)	(6,926,734)	(21,476)	(6,948,210)
System Generation - West	SG-P	(51,656,443)	(216,473)	(51,872,916)	(216,463)	(52,089,379)	(216,453)	(52,313,832)
Control Area Generation - East	CAGE	(438,817,239)	(3,891,839)	(442,709,078)	(3,890,881)	(446,624,958)	(3,916,376)	(450,541,335)
Utah	UT	31,869,990	(2,104)	31,867,886	(2,104)	31,865,782	(2,104)	31,863,678
Washington	WA	(14,245)	(10)	(14,255)	(10)	(14,265)	(10)	(14,275)
Eastern Wyoming	WYP	(902,994)	(10,672)	(913,666)	(10,672)	(924,327)	(10,672)	(934,999)
System Generation	SG-U	(6,883,782)	(9,214)	(6,892,996)	(9,189)	(6,902,165)	(9,124)	(6,911,289)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(890,712,137)	(5,689,249)	(896,401,386)	(5,692,132)	(902,093,518)	(5,901,470)	(907,994,987)
Hydro Production Plant:								
System Generation	SG-U	(4,466,387)	(26,031)	(4,492,418)	(26,031)	(4,518,450)	(26,031)	(4,544,481)
System Generation	SG-P	(4,466,387)	(26,031)	(4,492,418)	(26,031)	(4,518,450)	(26,031)	(4,544,481)
Total Hydro Plant		-	-	-	-	-	-	-
Other Production Plant								
Control Area Generation - East	CAGE	-	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-	-
General Plant:								
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)
General Office	CN	-	-	-	-	-	-	-
System Generation	SG	(5,396,116)	(11,970)	(5,398,086)	(11,970)	(5,410,056)	(11,970)	(5,422,026)
Oregon	OR	(1,833,771)	(9,024)	(1,833,771)	(9,024)	(1,833,771)	(9,024)	(1,833,771)
General Office	SO	-	-	-	-	-	-	-
Idaho	ID	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)
Washington	WA	(2,264,588)	(8,020)	(2,272,608)	(8,020)	(2,280,588)	(8,020)	(2,288,618)
Eastern Wyoming	WYP	(4,761,779)	(6,425)	(4,768,204)	(6,425)	(4,774,629)	(6,425)	(4,781,054)
Western Wyoming	WYU	(14,320,308)	(35,439)	(14,355,747)	(35,439)	(14,391,187)	(35,439)	(14,426,626)
Total General Plant		(910,096,832)	(6,750,719)	(915,849,551)	(6,753,603)	(921,603,154)	(6,862,940)	(927,466,094)
Total Amortization Reserve								
		(12,757,166,361)	(71,987,767)	(12,829,156,149)	(72,153,601)	(12,901,309,749)	(72,725,473)	(12,974,035,223)

Description	Factor	Balance AMA December 2024	Incremental - 2024 to 2025	Balance AMA December 2025
AMORTIZATION RESERVE				
California	CA	(6,151)	(92)	(6,243)
Customer Service	CN	(196,424,868)	(12,967,984)	(209,392,852)
Idaho	ID	(1,041,193)	(21,526)	(1,062,719)
Jim Bridger Generation	JBG	(2,710,571)	(306,808)	(3,017,379)
Oregon	OR	(154,491)	(7,105)	(161,596)
Control Area Energy - East	CAEE	3,862	5,169	9,031
System Generation	SG	(68,852,831)	(3,428,378)	(72,281,209)
Control Area Generation - East	CAGE	(36,000,380)	(2,657,464)	(38,717,824)
Control Area Generation - West	CAGE	(6,883,782)	(21,476)	(6,905,258)
System Generation - West	SG-P	(48,380,076)	(2,622,827)	(51,002,902)
Control Area Generation - East	CAGE	(395,448,752)	(34,617,682)	(430,067,434)
Utah	UT	31,901,538	(25,237)	31,876,301
Washington	WA	(14,089)	(125)	(14,214)
Eastern Wyoming	WYP	(742,908)	(128,061)	(870,969)
System Generation	SG-U	(6,739,864)	(115,728)	(6,855,592)
Klamath Hydro Relicensing	SG-P	(74,111,750)	-	(74,111,750)
Total Intangible Plant		(818,887,473)	(57,398,635)	(876,286,108)
Hydro Production Plant:				
System Generation	SG-U	-	(312,378)	(312,378)
System Generation	SG-P	(4,075,918)	(312,378)	(4,388,293)
Total Hydro Plant		-	-	-
Other Production Plant				
Control Area Generation - East	CAGE	-	-	-
Total Other Plant		-	-	-
General Plant:				
California	CA	(505,860)	-	(505,860)
General Office	CN	-	-	-
System Generation	SG	(5,206,564)	(143,641)	(5,350,205)
Oregon	OR	(1,833,771)	(108,262)	(1,942,033)
General Office	SO	-	-	-
Idaho	ID	(33,127)	-	(33,127)
Utah	UT	(33,127)	-	(33,127)
Washington	WA	(2,144,259)	(96,240)	(2,240,498)
Eastern Wyoming	WYP	(4,665,405)	(77,099)	(4,742,504)
Western Wyoming	WYU	(14,398,718)	(425,272)	(14,813,990)
Total General Plant		(37,352,108)	(56,136,293)	(93,488,401)
Total Depreciation & Amortization Reserve				
		(11,715,905,277)	(830,096,674)	(12,545,996,150)

Ref: 6.2.3_R	Ref: 14.3.1_R	Ref: 14.3.1_R	Ref: 14.3.1_R
Ref: 6.2.3_R	Exh: 6.2.3_R	Exh: 6.2.3_R	Exh: 6.2.3_R
			Exh: SLC-12

PacifiCorp
Washington 2023 General Rate Case
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
July-21	2,293	60,700	(6,903,794)
August-21	1,587	60,700	(6,841,508)
September-21	1,433	60,700	(6,779,375)
October-21	58	60,700	(6,718,617)
November-21	(14,105)	60,700	(6,672,022)
December-21	-	60,700	(6,611,323)
January-22	22,574	60,700	(6,528,049)
February-22	4,207	60,700	(6,463,142)
March-22	10,580	60,700	(6,391,862)
April-22	(7,230)	60,700	(6,338,393)
May-22	4,686	60,700	(6,273,007)
June-22	751	60,700	(6,211,556)

East Side	Spend	Accruals	Balance
July-21	-	(23,356)	(312,834)
August-21	-	(23,356)	(336,190)
September-21	-	(23,356)	(359,546)
October-21	-	(23,356)	(382,902)
November-21	-	(23,356)	(406,258)
December-21	-	(23,356)	(429,614)
January-22	-	(23,356)	(452,970)
February-22	-	(23,356)	(476,326)
March-22	-	(23,356)	(499,682)
April-22	-	(23,356)	(523,038)
May-22	-	(23,356)	(546,394)
June-22	-	(23,356)	(569,750)

Total Resources	Spend	Accruals	Balance
July-21	2,293	37,344	(7,216,628)
August-21	1,587	37,344	(7,177,698)
September-21	1,433	37,344	(7,138,921)
October-21	58	37,344	(7,101,519)
November-21	(14,105)	37,344	(7,078,280)
December-21	-	37,344	(7,040,936)
January-22	22,574	37,344	(6,981,018)
February-22	4,207	37,344	(6,939,468)
March-22	10,580	37,344	(6,891,544)
April-22	(7,230)	37,344	(6,861,431)
May-22	4,686	37,344	(6,819,401)
June-22	751	37,344	(6,781,306)

West Side	Spend	Accruals	Balance
December-23	-	-	(4,899,819)
January-24	-	60,700	(4,839,119)
February-24	-	60,700	(4,778,419)
March-24	-	60,700	(4,717,719)
April-24	-	60,700	(4,657,020)
May-24	-	60,700	(4,596,320)
June-24	-	60,700	(4,535,620)
July-24	-	60,700	(4,474,921)
August-24	-	60,700	(4,414,221)
September-24	-	60,700	(4,353,521)
October-24	-	60,700	(4,292,822)
November-24	-	60,700	(4,232,122)
December-24	-	60,700	(4,171,422)

East Side	Spend	Accruals	Balance
December-23	-	-	(990,157)
January-24	-	(23,356)	(1,013,513)
February-24	-	(23,356)	(1,036,869)
March-24	-	(23,356)	(1,060,225)
April-24	-	(23,356)	(1,083,581)
May-24	-	(23,356)	(1,106,937)
June-24	-	(23,356)	(1,130,293)
July-24	-	(23,356)	(1,153,649)
August-24	-	(23,356)	(1,177,005)
September-24	-	(23,356)	(1,200,361)
October-24	-	(23,356)	(1,223,717)
November-24	-	(23,356)	(1,247,073)
December-24	-	(23,356)	(1,270,428)

Total Resources	Spend	Accruals	Balance
December-23	-	-	(5,889,975)
January-24	-	37,344	(5,852,632)
February-24	-	37,344	(5,815,288)
March-24	-	37,344	(5,777,944)
April-24	-	37,344	(5,740,601)
May-24	-	37,344	(5,703,257)
June-24	-	37,344	(5,665,913)
July-24	-	37,344	(5,628,569)
August-24	-	37,344	(5,591,226)
September-24	-	37,344	(5,553,882)
October-24	-	37,344	(5,516,538)
November-24	-	37,344	(5,479,194)
December-24	-	37,344	(5,441,851)

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1

PAGE 6.4_R

	<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 Expense							
Annual Incremental Decomm.	407	RES	2,344,847	WA	Situs	2,344,847	6.4.1
Other Closure Costs	407	RES	1,355,736	WA	Situs	1,355,736	6.4.2
Reclamation Costs	501	RES	1,986,017	WA	Situs	1,986,017	6.4.3_R
Adjustment to Rate Base							
Accum. Reg Liab. - Incr. Decomm.	254	PRO	(6,873,922)	WA	Situs	(6,873,922)	6.4.1
Accum. Reg Liab. - Other Closure	254	PRO	(3,389,339)	WA	Situs	(3,389,339)	6.4.2
Accum. Reg Liab. - Reclamation	254	PRO	(6,091,825)	WA	Situs	(6,091,825)	6.4.3_R
Adjustment to Tax:							
Sch M - Incr. Decom.	SCHMAT	RES	2,344,847	WA	Situs	2,344,847	6.4.1
DIT Expense - Incr. Decom.	41110	PRO	(576,518)	WA	Situs	(576,518)	6.4.1
ADIT Balance - Incr. Decom.	190	PRO	2,017,811	WA	Situs	2,017,811	6.4.1
Sch M - Other Closure	SCHMAT	RES	-	WA	Situs	-	6.4.2
DIT Exp - Other Closure	41110	PRO	-	WA	Situs	-	6.4.2
ADIT Bal. - Other Closure	190	PRO	833,326	WA	Situs	833,326	6.4.2
Sch M - Reclamation Costs	SCHMAT	RES	(563,391)	WA	Situs	(563,391)	6.4.3_R
DIT Exp. - Reclamation	41110	PRO	138,519	WA	Situs	138,519	6.4.3_R
ADIT Bal - Reclamation	190	PRO	1,497,776	WA	Situs	1,497,776	6.4.3_R

Description of Adjustment:

This adjustment includes into revenue requirement the incremental decommissioning costs and other plant closure costs associated with the revised decommissioning study and those included in the 2018 Depreciation Study. These costs were approved to be collected over ten years starting in 2021, as approved in the Company's most recent General Rate Case, Docket No. UE-191024. This adjustment also includes Bridger Mine reclamation costs, which were also approved to be spread over 10 years in the same docket. However, in the current proceeding, the Company is proposing to continue including coal-fire resources and the Jim Bridger Mine rate base in Washington retail rates through 2025. Accordingly, the estimated reclamation costs for the Jim Bridger Mine asset has been recalibrated to reflect on-going operations through 2025. This updated total reclamation is then spread evenly through 2030, which was the approved end of amortization life as approved in UE-191024 for this expense. The annual level of expense is reflected in this adjustment, while the regulatory liability balance is included on an average-of-monthly-averages basis for the year ending December 2024. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

This adjustment has been updated in rebuttal to reflect incremental reclamation and unrecovered investment costs collected since approval in the Company's 2021 GRC to begin collection of these costs as an offset to the projected incremental reclamation and unrecovered investment costs projected under current case assumptions. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this revised adjustment.

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Costs - Year 1
Bridger Mine Reclamation Costs

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Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4_R - Exh. No. SLC-13C

Proposed Washington Allocation Annual Amount 1,986,017 Ref 6.4.4_R - Exh. No. SLC-13C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(2,549,408)
Pro Forma Amount (below)	1,986,017	(8,641,232) <i>below</i>
Adjustment:	1,986,017	(6,091,825)
		Ref 6.4_R

	501	SCHMAT	41110	254	190
	Mthly Accum.	Tax	Def Inc Tax Exp	Reg. Liab.	ADIT
Dec-23	212,451	212,451	(52,234)	(7,648,224)	1,880,438
Jan-24	165,501	165,501	(40,691)	(7,813,725)	1,921,129
Feb-24	165,501	165,501	(40,691)	(7,979,227)	1,961,821
Mar-24	165,501	165,501	(40,691)	(8,144,728)	2,002,512
Apr-24	165,501	165,501	(40,691)	(8,310,230)	2,043,203
May-24	165,501	165,501	(40,691)	(8,475,731)	2,083,894
Jun-24	165,501	165,501	(40,691)	(8,641,232)	2,124,585
Jul-24	165,501	165,501	(40,691)	(8,806,734)	2,165,276
Aug-24	165,501	165,501	(40,691)	(8,972,235)	2,205,968
Sep-24	165,501	165,501	(40,691)	(9,137,737)	2,246,659
Oct-24	165,501	165,501	(40,691)	(9,303,238)	2,287,350
Nov-24	165,501	165,501	(40,691)	(9,468,740)	2,328,041
Dec-24	165,501	165,501	(40,691)	(9,634,241)	2,368,732

Annual Total	1,986,017	1,986,017	(488,294)
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	AMA	(8,641,232)	2,124,585
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Test Period Tax Amounts - 705.425	2,549,408	(626,813)	626,809
December 2024 Proforma Tax Amounts	1,986,017	(488,294)	2,124,585
Adjustment:	(563,391)	138,519	1,497,776
	Ref 6.4_R	Ref 6.4_R	Ref 6.4_R

Tab 7 - Tax (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
TOTAL

Page 7.0_R Total

	7.1_R	Exhibit No. SLC-4 7.2	7.3_R	7.4_R	7.4.1_R	Exhibit No. SLC-4 7.5
	Total Normalized	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year1
	Interest True Up					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	2,337,812	843,809	-	-	-	-
23 Income Taxes: Federal	(7,656,197)	(177,200)	(6,571,362)	(771,361)	(255,061)	302,036
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	5,717,165	-	-	(3,106,155)	298,623	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	398,780	666,609	(6,571,362)	(3,877,516)	43,562	302,036
29						
30 Operating Rev For Return:	(398,780)	(130,491)	(666,609)	6,571,362	3,877,516	(43,562)
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(17,769,037)	-	-	(33,477,788)	540,285	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	53,324,397	-	-	-	-	-
54						
55 Total Deductions:	35,555,360	-	-	(33,477,788)	540,285	-
56						
57 Total Rate Base:	35,555,360	-	-	(33,477,788)	540,285	-
58						
59						
60 Estimated ROE impact	-0.411%	-0.022%	-0.113%	1.114%	1.022%	-0.013%
61 Estimated Price Change	4,129,369	173,567	886,660	(8,740,606)	(8,546,162)	112,630
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,337,812)	(843,809)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	(621,388)	(621,388)	-	-	-	-
70 Schedule "M" Additions	5,537,671	-	-	5,915,216	(376,145)	(1,400)
71 Schedule "M" Deductions	9,079,741	-	-	9,588,362	838,430	(1,347,051)
72 Income Before Tax	(5,258,495)	621,388	(843,809)	(3,673,146)	(1,214,575)	1,345,651
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(5,258,495)	621,388	(843,809)	(3,673,146)	(1,214,575)	1,345,651
77						
78 Federal Income Tax - Calculated	(1,104,284)	130,491	(177,200)	-	(771,361)	282,587
79 Adjustments to Calculated Tax:						
80 Wyoming Wind Tax Credit	(6,551,913)	-	-	(6,571,362)	-	19,449
81 Federal Income Taxes	(7,656,197)	130,491	(177,200)	(6,571,362)	(771,361)	302,036

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
TOTAL

Page 7.0.1_R Total

	7.6_R	Exhibit No. SLC-4 7.7	Exhibit No. SLC-4 7.8	Exhibit No. SLC-4 7.9	7.10_R
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	1,290,521	-	(16,672)	220,155
23 Income Taxes: Federal	-	(271,009)	-	3,501	(46,233)
24 State	-	-	-	-	-
25 Deferred Income Taxes	73,287	-	8,451,410	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	73,287	1,019,512	8,451,410	(13,171)	173,922
29					
30 Operating Rev For Return:	(73,287)	(1,019,512)	(8,451,410)	13,171	(173,922)
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec 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:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	28,176,905	-	(13,008,440)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	53,324,397	-	-
54					
55 Total Deductions:	28,176,905	-	40,315,957	-	-
56					
57 Total Rate Base:	28,176,905	-	40,315,957	-	-
58					
59					
60 Estimated ROE impact	-0.287%	-0.173%	-1.774%	0.002%	-0.029%
61 Estimated Price Change	2,949,575	1,356,058	15,322,091	(17,519)	231,335
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,290,521)	-	16,672	(220,155)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,290,521)	-	16,672	(220,155)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	(1,290,521)	-	16,672	(220,155)
77					
78 Federal Income Tax - Calculated	-	(271,009)	-	3,501	(46,233)
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	(271,009)	-	3,501	(46,233)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
RESTATING

Page 7.0_R Restating

	7.1_R	Exhibit No. SLC-4 7.2	7.3_R	7.4_R	7.4.1_R	Exhibit No. SLC-4 7.5	
	Total Normalized	Interest True Up	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,290,521	-	-	-	-	-	-
23 Income Taxes: Federal	11,168,802	695,134	-	10,953,810	-	(209,133)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	244,851	-	-	-	-	244,851	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	12,704,174	695,134	-	10,953,810	-	35,718	-
29							
30 Operating Rev For Return:	(12,704,174)	(695,134)	-	(10,953,810)	-	(35,718)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(8,425,806)	-	-	-	-	249,607	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	35,285,349	-	-	-	-	-	-
54							
55 Total Deductions:	26,859,543	-	-	-	-	249,607	-
56							
57 Total Rate Base:	26,859,543	-	-	-	-	249,607	-
58							
59							
60 Estimated ROE impact	-2.367%	-0.118%	0.000%	-1.857%	0.000%	-0.009%	0.000%
61 Estimated Price Change	19,616,643	924,601	-	14,569,725	-	72,774	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,290,521)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(3,310,161)	(3,310,161)	-	-	-	-	-
70 Schedule "M" Additions	(190,169)	-	-	-	-	(190,169)	-
71 Schedule "M" Deductions	805,703	-	-	-	-	805,703	-
72 Income Before Tax	1,023,768	3,310,161	-	-	-	(995,872)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,023,768	3,310,161	-	-	-	(995,872)	-
77							
78 Federal Income Tax - Calculated	214,991	695,134	-	-	-	(209,133)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	10,953,810	-	-	10,953,810	-	-	-
81 Federal Income Taxes	11,168,802	695,134	-	10,953,810	-	(209,133)	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
RESTATING

Page 7.0.1_R Restating

	7.6_R	Exhibit No. SLC-4 7.7	Exhibit No. SLC-4 7.8	Exhibit No. SLC-4 7.9	7.10_R
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustmnet	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	1,290,521	-	-	-
23 Income Taxes: Federal	-	(271,009)	-	-	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	1,019,512	-	-	-
29					
30 Operating Rev For Return:	-	(1,019,512)	-	-	-
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec 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:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	(8,675,413)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	35,285,349	-	-
54					
55 Total Deductions:	-	-	26,609,936	-	-
56					
57 Total Rate Base:	-	-	26,609,936	-	-
58					
59					
60 Estimated ROE impact	0.000%	-0.173%	-0.260%	0.000%	0.000%
61 Estimated Price Change	-	1,356,058	2,693,485	-	-
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	(1,290,521)	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	(1,290,521)	-	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	(1,290,521)	-	-	-
77					
78 Federal Income Tax - Calculated	-	(271,009)	-	-	-
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	(271,009)	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
PRO FORMA

Page 7.0_R Pro Forma

	Exhibit No. SLC-4		Exhibit No. SLC-4		Exhibit No. SLC-4		Exhibit No. SLC-4
	7.1_R	7.2	7.3_R	7.4_R	7.4.1_R	7.5	
	Total Normalized	Interest True Up	Property Tax Expense - Year 1	Production Tax Credit - Year 1	PowerTax ADIT Adjustment - Year 1	(cont.) PowerTax ADIT Adjustment - Year 1	Permanent Schedule M Adjustment - Year1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,047,291	-	843,809	-	-	-	-
23 Income Taxes: Federal	(18,824,999)	(564,642)	(177,200)	(17,525,173)	(771,361)	(45,928)	302,036
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	5,472,314	-	-	-	(3,106,155)	53,772	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(12,305,394)	(564,642)	666,609	(17,525,173)	(3,877,516)	7,844	302,036
29							
30 Operating Rev For Return:	12,305,394	564,642	(666,609)	17,525,173	3,877,516	(7,844)	(302,036)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(9,343,231)	-	-	-	(33,477,788)	290,678	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	18,039,048	-	-	-	-	-	-
54							
55 Total Deductions:	8,695,817	-	-	-	(33,477,788)	290,678	-
56							
57 Total Rate Base:	8,695,817	-	-	-	(33,477,788)	290,678	-
58							
59							
60 Estimated ROE impact	2.260%	0.111%	-0.131%	3.441%	1.329%	-0.006%	-0.059%
61 Estimated Price Change	(15,487,274)	(751,034)	886,660	(23,310,330)	(8,546,162)	39,856	401,739
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,047,291)	-	(843,809)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	2,688,773	2,688,773	-	-	-	-	-
70 Schedule "M" Additions	5,727,840	-	-	-	5,915,216	(185,976)	(1,400)
71 Schedule "M" Deductions	8,274,038	-	-	-	9,588,362	32,727	(1,347,051)
72 Income Before Tax	(6,282,263)	(2,688,773)	(843,809)	-	(3,673,146)	(218,703)	1,345,651
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,282,263)	(2,688,773)	(843,809)	-	(3,673,146)	(218,703)	1,345,651
77							
78 Federal Income Tax - Calculated	(1,319,275)	(564,642)	(177,200)	-	(771,361)	(45,928)	282,587
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(17,505,724)	-	-	(17,525,173)	-	-	19,449
81 Federal Income Taxes	(18,824,999)	(564,642)	(177,200)	(17,525,173)	(771,361)	(45,928)	302,036

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Tax Adjustments (Tab 7)
PRO FORMA

	7.6_R	Exhibit No. SLC-4 7.7	Exhibit No. SLC-4 7.8	Exhibit No. SLC-4 7.9	7.10_R
	Remove Deferred State Tax Expense & Balance - Year 1	Washington Public Utility Tax Adjustment	Removal of TCJA Deferred Balances Adjustment	Washington Low Income Tax Credit	Wyoming Wind Generation Tax
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	(16,672)	220,155
23 Income Taxes: Federal	-	-	-	3,501	(46,233)
24 State	-	-	-	-	-
25 Deferred Income Taxes	73,287	-	8,451,410	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	73,287	-	8,451,410	(13,171)	173,922
29					
30 Operating Rev For Return:	(73,287)	-	(8,451,410)	13,171	(173,922)
31					
32 Rate Base:					
33 Electric Plant In Service	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-
36 Elec 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:	-	-	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	28,176,905	-	(4,333,027)	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	18,039,048	-	-
54					
55 Total Deductions:	28,176,905	-	13,706,021	-	-
56					
57 Total Rate Base:	28,176,905	-	13,706,021	-	-
58					
59					
60 Estimated ROE impact	-0.442%	0.000%	-1.848%	0.003%	-0.034%
61 Estimated Price Change	2,949,575	-	12,628,606	(17,519)	231,335
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	16,672	(220,155)
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	-	16,672	(220,155)
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	-	16,672	(220,155)
77					
78 Federal Income Tax - Calculated	-	-	-	3,501	(46,233)
79 Adjustments to Calculated Tax:					
80 Wyoming Wind Tax Credit	-	-	-	-	-
81 Federal Income Taxes	-	-	-	3,501	(46,233)

PacifiCorp
Washington 2023 General Rate Case
Interest True-Up - Year 1

PAGE 7.1_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
<i>Other Interest Expense - Restating</i>	427	RES	(3,310,161)	WA	Situs	(5,002,404)	Below
<i>Other Interest Expense - Pro forma</i>	427	PRO	<u>2,688,773</u>	WA	Situs	<u>2,629,900</u>	Below
			<u>(2,372,504)</u>			<u>(2,372,504)</u>	2.19_R

Adjustment Detail:

Restating:

Jurisdiction Specific Adjusted Rate Base	993,431,410	1.0_R
Weighted Cost of Debt:	<u>2.480%</u>	2.1_R
Trued-up Interest Expense	<u>24,635,589</u>	1.0_R

Unadjusted Interest Expense	<u>27,945,750</u>	2.20_R
Restating Interest True-up Adjustment	<u>(3,310,161)</u>	1.0_R

Pro forma:

Jurisdiction Specific Adjusted Rate Base	1,101,856,329	2.2_R
Weighted Cost of Debt:	<u>2.480%</u>	2.1_R
Trued-up Interest Expense	<u>27,324,362</u>	2.20_R

Restated Interest Expense	<u>24,635,589</u>	1.0_R
Total Pro forma Interest True-up Adjustment	<u>2,688,773</u>	1.0_R

Description of Adjustment

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize interest 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.

This adjustment has been updated for changes made in rebuttal.

PacifiCorp
Washington 2023 General Rate Case
Production Tax Credit - Year 1

	<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 Expense:							
Remove from Test Period:							
FED Production Tax Credit	40910	RES	137,286,826	SG	7.979%	10,953,810	7.3.1_R
Add in CY 2024 Forecast:							
FED Production Tax Credit	40910	PRO	(219,647,343)	SG	7.979%	(17,525,173)	7.3.1_R

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 the pro forma net power cost study.

This adjustment has been updated to reflect the generation changes in the updated pro forma net power cost study.

**PacifiCorp
Washington 2023 General Rate Case
Production Tax Credit - Year 1**

Pro Forma Period - December 2024									
Description	Total Available KWh	In-Service Date	Total PTC Eligible KWh	Factor (inflated tax per unit)	Federal Income Tax Credit, before Bonus Credit		Federal Income Tax Credit, with Bonus Credit		Federal Income Tax Credit, with Bonus Credit
					Bonus Credit	Bonus Credit if applicable	Bonus Credit	Bonus Credit if applicable	
Wind/Geothermal									
Glenrock KWh [a]	328,216,729	9/24/2019	301,959,390	0.029		8,756,822.317		8,756,822	
Glenrock III KWh [a]	122,065,457	11/24/2019	100,093,675	0.029		2,902,716.568		2,902,717	
Goodnoe KWh	267,035,342	12/20/2019	267,035,342	0.029		7,744,024.912		7,744,025	
High Plains Wind	354,658,973	12/19/2019	354,658,973	0.029		10,285,110.207		10,285,110	
Leaning Juniper 1 KWh	281,233,837	9/13/2019	281,233,837	0.029		8,155,781.271		8,155,781	
Marengo KWh	455,756,023	1/27/2020	455,756,023	0.029		13,216,924.680		13,216,925	
Marengo II KWh	217,258,712	2/25/2020	217,258,712	0.029		6,300,502.646		6,300,503	
McFadden Ridge	108,107,936	11/17/2019	108,107,936	0.029		3,135,130.131		3,135,130	
Rolling Hills KWh [a]	282,083,857	10/17/2019	214,383,732	0.029		6,217,128.218		6,217,128	
Seven Mile KWh	406,344,279	9/9/2019	406,344,279	0.029		11,783,984.100		11,783,984	
Seven Mile II KWh	85,795,824	9/9/2019	85,795,824	0.029		2,488,078.888		2,488,079	
Dunlap I Wind KWh	461,376,992	9/7/2020	461,376,992	0.029		13,379,932.773		13,379,933	
Footo Creek I Wind	172,842,093	3/24/2021	172,842,093	0.029		5,012,420.690		5,012,421	
Pryor Mountain Wind [b]	816,195,957	VARIOUS	816,195,957	0.029		23,669,682.754		23,669,683	
Cedar Springs Wind II	689,180,129	12/4/2020	689,180,129	0.029		19,986,223.738		19,986,224	
Ekola Flats Wind [b]	790,968,801	VARIOUS	790,968,801	0.029		22,938,095.223		22,938,095	
TB Flats Wind [b]	782,427,215	VARIOUS	782,427,215	0.029		22,690,389.230		22,690,389	
TB Flats Wind II [b]	829,346,621	VARIOUS	829,346,621	0.029		24,051,052.012		24,051,052	
Footo Creek II Wind	7,612,486	1/1/2024	7,612,486	0.030		228,374.566	110%	251,212	
Footo Creek III Wind	104,592,095	1/1/2024	104,592,095	0.030		3,137,762.842	110%	3,451,539	
Footo Creek IV Wind	70,994,299	1/1/2024	70,994,299	0.030		2,129,828.965	110%	2,342,812	
Rock Creek I Wind	944,110	1/1/2024	944,110	0.030		28,323.296	110%	31,156	
Rock River I Wind	25,958,283	10/31/2024	25,958,283	0.030		778,748.496	110%	856,623	
Total KWh Production	7,660,996,048		7,545,066,802			219,017,039		219,647,343	
Total Federal Production Tax Credit									
					June 2022 PTC	(137,286,826)	Ref 7.3_R		219,647,343
					Pro forma Adjustment	82,360,517	Ref 7.3_R		

In Service dates in **bold** reflect actual in-service dates.

[a] Total available KWh is reflected net of the generation that is not considered PTC eligible because the facility was not fully repowered. For Glenrock, the disallowed KWh represents 8.3% of the total. For Glenrock III, the disallowed KWh represents 17% disallowed. For Rolling Hills, the disallowed KWh represents 23.4% disallowed.

[b] Pryor Mountain, Ekola Flats, and TB Flats were placed in service using circuits which results in multiple placed in service dates.

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Adjustment - Year 1

PAGE 7.4_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
California	282	PRO	(69,443,709)	CA	Situs	-	
Idaho	282	PRO	(186,669,966)	ID	Situs	-	
Oregon	282	PRO	(788,228,399)	OR	Situs	-	
Other	282	PRO	(11,137,155)	OTHER	0.000%	-	
Utah	282	PRO	(1,446,232,774)	UT	Situs	-	
Washington	282	PRO	(236,637,662)	WA	Situs	(236,637,662)	
Wyoming	282	PRO	(463,351,266)	WY-ALL	Situs	-	
ADIT Balance	282	PRO	2,823,702,289	DITBAL	6.789%	191,702,890	
ADIT Balance	281	PRO	143,593,227	SG	7.979%	11,456,984	
			<u>(234,405,415)</u>			<u>(33,477,788)</u>	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(11,535,112)	SCHMDEXP	6.946%	(801,241)	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(7,262,156)	SO	7.085%	(514,493)	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(24,057,449)	CIAC	6.264%	(1,506,965)	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	133,199,750	SNP	6.884%	9,169,664	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(3,969,565)	SNPD	6.264%	(248,655)	7.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(2,294,761)	SG	7.979%	(183,094)	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(26,635,990)	SG	7.979%	(2,125,226)	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(9,611,130)	SO	7.085%	(680,908)	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(42,876,170)	TAXDEPR	6.021%	(2,581,602)	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	262,818,008	SNP	6.884%	18,092,773	7.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(43,992,367)	GPS	7.085%	(3,116,675)	7.4.2_R
Deferred Income Tax Expense	41110	PRO	2,836,092	SCHMDEXP	6.946%	196,998	
Deferred Income Tax Expense	41110	PRO	1,785,517	SO	7.085%	126,496	
Deferred Income Tax Expense	41110	PRO	5,914,909	CIAC	6.264%	370,512	
Deferred Income Tax Expense	41110	PRO	(32,749,290)	SNP	6.884%	(2,254,509)	
Deferred Income Tax Expense	41110	PRO	975,981	SNPD	6.264%	61,136	
Deferred Income Tax Expense	41110	PRO	564,204	SG	7.979%	45,017	
Deferred Income Tax Expense	41010	PRO	(6,548,884)	SG	7.979%	(522,521)	
Deferred Income Tax Expense	41010	PRO	(2,363,050)	SO	7.085%	(167,412)	
Deferred Income Tax Expense	41010	PRO	(10,541,792)	TAXDEPR	6.021%	(634,728)	
Deferred Income Tax Expense	41010	PRO	64,618,012	SNP	6.884%	4,448,398	
Deferred Income Tax Expense	41010	PRO	(10,816,227)	GPS	7.085%	(766,284)	
DIT - Flowthrough	41110	PRO	(4,009,257)	WA	Situs	(4,009,257)	7.4.2_R

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ending December 31, 2024, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the same period. This adjustment also updates the related tax depreciation, book depreciation, deferred tax expense, and accumulated deferred income tax balances for the WIJAM transmission reallocation adjustment, the adjustment to remove Labor Day Wildfire restoration assets.

This adjustment has been updated to reflect impacts from correcting Adjustment 8.8 - Removal of Labor Day Wildfire restoration assets.

PacifiCorp
Washington 2023 General Rate Case
(cont.) PowerTax ADIT Adjustment - Year 1

PAGE 7.4.1_R

	<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:							
WIJAM Book Depreciation - 2024	SCHMAT	PRO	(3,211,039)	SG	7.979%	(256,202)	7.4.2_R
WIJAM Book Depreciation - 2024	SCHMAT	PRO	2,894,178	CAGE	0.000%	-	7.4.2_R
WIJAM Book Depreciation - 2024	SCHMAT	PRO	316,861	CAGW	22.163%	70,226	7.4.2_R
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	499,524	SG	7.979%	39,856	7.4.2_R
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	(467,359)	CAGE	0.000%	-	7.4.2_R
WIJAM Tax Depreciation - 2024	SCHMDT	PRO	(32,164)	CAGW	22.163%	(7,129)	7.4.2_R
WIJAM DIT - 41110 - 2024	41110	PRO	789,485	SG	7.979%	62,991	
WIJAM DIT - 41110 - 2024	41110	PRO	(711,580)	CAGE	0.000%	-	
WIJAM DIT - 41110 - 2024	41110	PRO	(77,905)	CAGW	22.163%	(17,266)	
WIJAM DIT - 41010 - 2024	41010	PRO	122,816	SG	7.979%	9,799	
WIJAM DIT - 41010 - 2024	41010	PRO	(114,908)	CAGE	0.000%	-	
WIJAM DIT - 41010 - 2024	41010	PRO	(7,908)	CAGW	22.163%	(1,753)	
WIJAM ADIT - 2024	282	PRO	5,329,979	SG	7.979%	425,267	7.4.2_R
WIJAM ADIT - 2024	282	PRO	(4,722,711)	CAGE	0.000%	-	7.4.2_R
WIJAM ADIT - 2024	282	PRO	(607,268)	CAGW	22.163%	(134,589)	7.4.2_R
<i>Remove Wildfire Res. - Book Depr. 2024</i>	<i>SCHMAT</i>	<i>RES</i>	<i>(2,383,437)</i>	<i>SG</i>	<i>7.979%</i>	<i>(190,169)</i>	<i>7.4.2_R</i>
<i>Remove Wildfire Res. - Tax Depr. 2024</i>	<i>SCHMDT</i>	<i>RES</i>	<i>10,098,072</i>	<i>SG</i>	<i>7.979%</i>	<i>805,703</i>	<i>7.4.2_R</i>
<i>Remove Wildfire Res. - DIT Exp 2024</i>	<i>41110</i>	<i>RES</i>	<i>586,006</i>	<i>SG</i>	<i>7.979%</i>	<i>46,756</i>	
<i>Remove Wildfire Res. - DIT Exp 2024</i>	<i>41010</i>	<i>RES</i>	<i>2,482,773</i>	<i>SG</i>	<i>7.979%</i>	<i>198,095</i>	
<i>Remove Wildfire Res. - ADIT 2024</i>	<i>282</i>	<i>RES</i>	<i>3,128,381</i>	<i>SG</i>	<i>7.979%</i>	<i>249,607</i>	<i>7.4.2_R</i>

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ending December 31, 2024, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the same period. This adjustment also updates the related tax depreciation, book depreciation, deferred tax expense, and accumulated deferred income tax balances for the WIJAM transmission reallocation adjustment, the adjustment to remove Labor Day Wildfire restoration assets.

This adjustment has been updated to reflect the new amounts to remove Labor Day Wildfire restoration assets.

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Adjustment - Year 1

Book Tax Difference		Total Company			STATE Allocation
Description - ADIT	#	Base Period*	Adjustment	Adjusted Utility	WIJAM
Accumulated Deferred Income Taxes (CA)	**		(69,443,709)	(69,443,709)	CA
Accumulated Deferred Income Taxes (ID)	**	0	(186,669,966)	(186,669,966)	ID
Accumulated Deferred Income Taxes (OR)	**	0	(788,228,399)	(788,228,399)	OR
Accumulated Deferred Income Taxes (OTHER)	**	0	(11,137,155)	(11,137,155)	OTHER
Accumulated Deferred Income Taxes (UT)	**	0	(1,446,232,774)	(1,446,232,774)	UT
Accumulated Deferred Income Taxes (WA)	**	0	(236,637,662)	(236,637,662)	WA
Accumulated Deferred Income Taxes (WY)	**	0	(463,351,266)	(463,351,266)	WY-ALL
Accumulated Deferred Income Taxes (DITBAL)	**	(2,823,702,289)	2,823,702,289	0	DITBAL
Accumulated Deferred Income Taxes (SG)	**	(143,593,227)	143,593,227	0	SG
Rounding	**	0	0	0	DITBAL
		(2,967,295,516)	(234,405,415)	(3,201,700,931)	

Ref. 7.4_R

Book Tax Difference		Total Company			STATE Allocation
Description - Schedule M Items	#	Base Period*	Adjusted Utility	Adjustment	WIJAM
		Per Tax Model	Per PowerTax		
Schedule M Additions:					
Book Depreciation	105.120 & Other	1,071,417,204	1,059,882,092	(11,535,112)	SCHMDEXP
Capitalized Labor & Benefits Costs	105.100	7,341,209	79,053	(7,262,156)	SO
CIAC	105.130	109,875,810	85,818,361	(24,057,449)	CIAC
Avoided Costs	Basis Adj 105.142	42,241,109	175,440,859	133,199,750	SNP
Reimbursements	105.140	3,969,565	-	(3,969,565)	SNPD
Capitalization of Test Energy	105.146	2,294,761	-	(2,294,761)	SG
Total Schedule M Additions		1,237,139,658	1,321,220,365	84,080,707	
Schedule M Deductions:					
Repair Deduction	105.122	186,600,470	159,964,480	(26,635,990)	SG
Tax Depreciation	105.125	1,421,447,421	1,378,571,251	(42,876,170)	TAXDEPR
Book Capitalized Depreciation	105.137	9,611,130	-	(9,611,130)	SO
AFUDC - Debt	105.141 - Debt	23,789,899	105,137,705	81,347,806	SNP
AFUDC - Equity	105.141 - Equity	52,598,023	234,068,225	181,470,202	SNP
Removal Costs	105.175	80,695,945	44,275,935	(36,420,010)	GPS
Tax Gain / (Loss) on Prop. Disposition	105.152	6,905,200	1,871,951	(5,033,249)	GPS
Book Gain/Loss on Prop. Disposition	105.470	2,539,108	-	(2,539,108)	GPS
Total Schedule M Deductions		1,784,187,196	1,923,889,546	139,702,350	

Ref 7.4_R
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Book Tax Difference		Total Company			STATE Allocation
Description - Deferred Income Tax Expense	#	Base Period*	Adjusted Utility	Adjustment	WIJAM
		Per Tax Model	Per PowerTax		
Flow-through:					
California	105.115	(289,063)	(834,637)	(545,574)	CA
Idaho	105.115	(245,787)	(2,699,558)	(2,453,771)	ID
Oregon	105.115	(1,417,489)	(12,655,086)	(11,237,597)	OR
Washington	105.115	357,404	(3,651,853)	(4,009,257)	WA
Wyoming - P	105.115	(744,878)	(5,436,691)	(4,691,813)	WY-ALL
Wyoming - U	105.115	(641,324)	(1,430,170)	(788,846)	WY-ALL
Utah	105.115	2,321,380	(17,677,057)	(19,998,437)	UT
U FERC	105.115	(175,670)	(209,586)	(33,916)	FERC
Other	105.115	(1,767,953)	0	1,767,953	OTHER
Total		(2,603,380)	(44,594,638)	(41,991,258)	

Ref 7.4_R

WIJAM Reallocation		Base Period (June 2022)	December 2024	Adjustment	
Tax Depreciation - 2024	SG	(5,868,292)	(5,368,768)	499,524	SG
Tax Depreciation - 2024	CAGE	5,130,826	4,663,467	(467,359)	CAGE
Tax Depreciation - 2024	CAGW	737,465	705,301	(32,164)	CAGW
Book Depreciation - 2024	SG	-	(3,211,039)	(3,211,039)	SG
Book Depreciation - 2024	CAGE	-	2,894,178	2,894,178	CAGE
Book Depreciation - 2024	CAGW	-	316,861	316,861	CAGW
ADIT - 2024	SG	24,616,237	29,946,216	5,329,979	SG
ADIT - 2024	CAGE	(22,225,019)	(26,947,730)	(4,722,711)	CAGE
ADIT - 2024	CAGW	(2,391,218)	(2,998,486)	(607,268)	CAGW

Ref 7.4.1_R
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Ref 7.4.1_R

Labor Day Fire Wildfire Restoration Asset Removal		Base Period (June 2022)	December 2024	Adjustment	
Tax Depreciation - 2024		-	10,098,072	10,098,072	SG
Book Depreciation - 2024		-	(2,383,437)	(2,383,437)	SG
ADIT - 2024 AMA		6,486,787	9,615,168	3,128,381	SG

Ref 7.4.1_R
Ref 7.4.1_R
Ref 7.4.1_R

**PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 1**

PAGE 7.6_R

	<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:							
<i>Def Inc Tax Expense</i>	41110	PRO	73,287	WA	Situs	73,287	7.6.1_R
<i>ADIT Balance</i>	190	PRO	(3,487,264)	WA	Situs	(3,487,264)	7.6.2_R
<i>ADIT Balance</i>	282	PRO	31,556,146	WA	Situs	31,556,146	7.6.2_R
<i>ADIT Balance</i>	283	PRO	108,023	WA	Situs	108,023	7.6.3_R

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 WIJAM allocation methodology.

This adjustment has been updated to reflect the new amounts with the Company's changes in Rebuttal.

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 1

Description	Tax Rates	DIT Expense	ADIT State Bal
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		(502,391)	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(193,156,576)
Def State Tax Rate in the Combined Deferred Tax Rate	3.587%		
Combined Deferred Tax Rate	24.587%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		14.588%	14.588%
Portion of Total Deferred Income Tax Expense related to State		(73,287)	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		73,287	28,176,905
		Ref 7.6_R	Ref 7.6.3_R

**PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 1
Twelve Months Ended Balance - December 2024
Washington Allocated**

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	FERC Account	Dec-24 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
PMI CWIP Adjustment	190	62,554	14.588%	9,125	(9,125)	WA
Reg Liability - WA Plant Closure Costs	190	1,166,653	14.588%	170,187	(170,187)	WA
Reg Liability - Bridger Accelerated Depreciation - WA	190	2,124,585	14.588%	309,926	(309,926)	WA
Accrued Payroll Taxes - PMI	190	42,028	14.588%	6,131	(6,131)	WA
Reg Liability - Protected PP&E EDIT - WA	190	16,625,844	14.588%	2,425,312	(2,425,312)	WA
Accrued Payroll Tax	190	318,055	14.588%	46,397	(46,397)	WA
Contra Receivable from Joint Owners	190	4,104	14.588%	599	(599)	WA
Chehalis WA EFSEC C02 Mitigation Obligation	190	12,799	14.588%	1,867	(1,867)	WA
Reg Liability - Property Insurance Reserve - WA	190	(2,011)	14.588%	(293)	293	WA
PMI EITF04-06 Pre-Stripping Cost	190	290,001	14.588%	42,304	(42,304)	WA
Accrued Bonus	190	6,745	14.588%	984	(984)	WA
Deferred Compensation Plan Benefits - PPL	190	128,560	14.588%	18,754	(18,754)	WA
Accrued Severance	190	56,302	14.588%	8,213	(8,213)	WA
Pension/Retirement Accrual	190	26,747	14.588%	3,902	(3,902)	WA
Accrued Vacation	190	555,385	14.588%	81,017	(81,017)	WA
MCI FOG Wire Lease	190	14,299	14.588%	2,086	(2,086)	WA
Transmission Service Deposits	190	36,506	14.588%	5,325	(5,325)	WA
Bad Debt Allowances	190	655,548	14.588%	95,629	(95,629)	WA
Injuries and Damage reserve	190	13,552	14.588%	1,977	(1,977)	WA
Unearned Joint Use Pole Contact Revenue	190	49,759	14.588%	7,259	(7,259)	WA
Oregon BETC Carryforward - Self Generated	190	58,238	14.588%	8,496	(8,496)	WA
WA Flow-through - Non-Property - DTL	190	165,804	14.588%	24,187	(24,187)	WA
Accrued Retention Bonus	190	316	14.588%	46	(46)	WA
Inventory Reserve	190	27,155	14.588%	3,961	(3,961)	WA
PMI-Fuel Cost Adjustment	190	310,221	14.588%	45,254	(45,254)	WA
Bridger Coal Company Extraction Taxes Payable - PMI	190	520,501	14.588%	75,929	(75,929)	WA
Coal Mine Development Expense - PMI	190	(114,356)	14.588%	(16,682)	16,682	WA
PMI Development Cost Amortization	190	(38,621)	14.588%	(5,634)	5,634	WA
Vacation Accrual - PMI	190	38,195	14.588%	5,572	(5,572)	WA
Accrued Severance - PMI	190	61,149	14.588%	8,920	(8,920)	WA
Sec. 263A Inventory Change - PMI	190	38,265	14.588%	5,582	(5,582)	WA
Book Depreciation - PMI	190	(1,306,912)	14.588%	(190,647)	190,647	WA
Bridger Coal Company Underground Mine Cost Depletion	190	(67,706)	14.588%	(9,877)	9,877	WA
Sick Leave Accrual - PMI	190	1,723	14.588%	251	(251)	WA
Inventory Reserve - PMI	190	5,859	14.588%	855	(855)	WA
Incremental Decommissioning - WA	190	2,017,811	14.588%	294,350	(294,350)	WA
Total Account 190		23,905,657		3,487,264	(3,487,264)	Ref 7.6_R

**PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 1
Twelve Months Ended Balance - December 2024
Washington Allocated**

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	FERC Account	Dec-24 ADIT Bal	Ratio of State Portion	Balance times Rate	Def State Adjustment	Allocation Factors
Accumulated Deferred Income Taxes (WA)	282	(236,661,755)	14.588%	(34,523,270)	34,523,270	WA
PP&E Adjustment - JBG	282	15,721,834	14.588%	2,293,438	(2,293,438)	WA
PP&E Adjustment - CAGW	282	411,744	14.588%	60,064	(60,064)	WA
PP&E Adjustment - SG	282	3,409,271	14.588%	497,331	(497,331)	WA
PP&E Adjustment - CN	282	(67,763)	14.588%	(9,885)	9,885	WA
PP&E Adjustment - SO	282	455,536	14.588%	66,452	(66,452)	WA
Removal of Colstrip #3	282	792,540	14.588%	115,613	(115,613)	WA
PP&E FIN 48 Balances	282	(26,064)	14.588%	(3,802)	3,802	WA
Regulatory Adjustment: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	282	(336,440)	14.588%	(49,079)	49,079	WA
Basis Intangible Difference	282	(23,400)	14.588%	(3,413)	3,413	WA
Amortization NOPAs 99-00 RAR	282	2,779	14.588%	405	(405)	WA
Total Account 282		(216,321,718)		(31,556,146)	31,556,146	Ref 7.6_R
Reg Asset - WA Equity Advisory Group (CETA)	283	-	14.588%	-	-	WA
Reg Asset - WA - Major Mtc Expense - Colstrip #4	283	-	14.588%	-	-	WA
Prepaid - FSA O&M - East	283	(37,993)	14.588%	(5,542)	5,542	WA
Prepaid - FSA O&M - West	283	(13,903)	14.588%	(2,028)	2,028	WA
Hermiston Swap	283	(136,437)	14.588%	(19,903)	19,903	WA
Other Prepaid	283	(45,224)	14.588%	(6,597)	6,597	WA
Post Merger Loss - Reacquired Debt	283	(47,834)	14.588%	(6,978)	6,978	WA
Property Taxes - Lien Date	283	(372,213)	14.588%	(54,297)	54,297	WA
Prepaid Aircraft Maintenance Costs	283	(2,607)	14.588%	(380)	380	WA
Klamath Asset Transfer Reg Asset	283	(84,304)	14.588%	(12,298)	12,298	WA
Total Account 283		(740,515)		(108,023)	108,023	Ref 7.6_R

28,176,905
Ref 7.6.1_R

(193,156,576)

**PacifiCorp
Washington 2023 General Rate Case
Wyoming Wind Generation Tax**

	<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 Expense: <i>Taxes Other Than Income</i>	408	PRO	2,759,255	SG	7.979%	220,155	7.10.1_R

Description of Adjustment:

This adjustment normalizes into results the Wyoming Wind Generation Tax that became effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The tax is on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the entity producing the electricity. New wind facilities are exempt from the tax for three years following the date the facility first produces electricity for sale. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

This adjustment has been updated based on the new amounts on total MWh production.

PacifiCorp
Washington 2023 General Rate Case
Wyoming Wind Generation Tax

PAGE 7.10.1_R

Wind Plant	2024 MWH Production (b)	Tax Begins	2024 \$1/MWH Tax
Foote Creek, Wyoming (a)	172,842	12/1/2023	172,842
Glenrock I Wind Plant	328,217	1/1/2012	328,217
Seven Mile Hill Wind Plant	406,344	1/1/2012	406,344
Seven Mile Hill II Wind Plant	85,796	1/1/2012	85,796
Glenrock III Wind Plant	122,065	1/1/2012	122,065
High Plains Wind Plant	354,659	9/1/2012	354,659
McFadden Ridge	108,108	9/1/2012	108,108
Rolling Hills	282,084	1/17/2012	282,084
Dunlap I Wind	461,377	10/1/2013	461,377
Cedar Springs Wind II, Wyoming (a)	689,180	12/1/2023	689,180
Ekola Flats Wind, Wyoming (a)	790,969	12/1/2023	790,969
TB Flats Wind, Wyoming (a)	1,289,265	12/1/2023	1,289,265
TB Flats Wind II, Wyoming (a)	-	12/1/2023	-
Foote Creek II Wind	-	1/1/2027	-
Foote Creek III Wind	-	1/1/2027	-
Foote Creek IV Wind	-	1/1/2027	-
Rock Creek I Wind	-	1/1/2027	-
Rock Creek II Wind	-	1/1/2027	-
Rock River I Wind	-	10/31/2027	-
Total WY Wind MWH	<u>5,090,906</u>		<u>5,090,906</u>

Booked through June 2022

2,331,651

Adjustment to normalize to CY December 2024

2,759,255 Ref 7.10_R

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total MWh production, not PTC eligible generation. Glenrock I, Rolling Hills and Glenrock III were not fully repowered, which results in a difference between PTC eligible generation and WY Wind tax eligible generation.

Tab 8 - Rate Base (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

	Exhibit No. SLC-4 8.1	Exhibit No. SLC-4 8.1.1	Exhibit No. SLC-4 8.1.2	Exhibit No. SLC-4 8.1.3	Exhibit No. SLC-4 8.1.4	Exhibit No. SLC-4 8.1.5
Total Normalized	End-of-Period Plant Balances	(cont.) End-of-Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(253,659)	-	-	-	-	-
12 Other Power Supply	131,145	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(122,514)	-	-	-	-	-
20 Depreciation	744,556	-	-	-	-	-
21 Amortization	7,464,361	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,990,040	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(5,489,456)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-
28 Total Operating Expenses:	5,589,324	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,589,324)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	170,991,725	3,102,230	35,957,833	12,273,975	1,510,708	278,310
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(10,147,119)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-
41 Working Capital	27,126,509	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	163,229,572	3,102,230	35,957,833	12,273,975	1,510,708	278,310
45						
46 Deductions:						
47 Accum Prov For Deprec	3,588,183	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(5,993,362)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-
53 Miscellaneous Deductions	45,031,761	-	-	-	-	-
54						
55 Total Deductions:	40,485,077	-	-	-	-	-
56						
57 Total Rate Base:	203,714,649	3,102,230	35,957,833	12,273,975	1,510,708	278,310
58						
59						
60 Estimated ROE impact	-2.537%	-0.031%	-0.349%	-0.122%	-0.015%	-0.003%
61 Estimated Price Change	28,054,599	314,011	3,639,689	1,242,385	152,915	28,171
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(8,088,739)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	16,821,130	-	-	-	-	-
71 Schedule "M" Deductions	(5,505,895)	-	-	-	-	-
72 Income Before Tax	14,238,286	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	14,238,286	-	-	-	-	-
77						
78 Federal Income Taxes	2,990,040	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
misc Rate Base Adjustments (Tab 8)
TOTAL

Page 8.0.1_R Total

	Exhibit No. SLC-4 8.1.6	8.2_R Regulatory Asset/Liabilities Amortization - Year 1	Exhibit No. SLC-4 8.3	8.4_R Pro Forma Major Plant Additions - Year 1	8.4.1_R (cont.) Pro Forma Major Plant Additions -Year 1	8.4.1.1 (cont. 2) Pro Forma Major Plant Additions -Year 1	8.4.1.2 (cont. 3) Pro Forma Major Plant Additions -Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	7,388,164	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,255,926	-	-	808,993	56,240	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(4,457,715)	-	-	(947,162)	-	(65,845)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	5,186,375	-	-	(138,168)	56,240	(65,845)
29							
30 Operating Rev For Return:	-	(5,186,375)	-	-	138,168	(56,240)	65,845
31							
32 Rate Base:							
33 Electric Plant In Service	(23,379,248)	-	-	115,051,093	8,348,493	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(530,191)	-	-	-	-	-
36 Elec 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:	(23,379,248)	(530,191)	-	115,051,093	8,348,493	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(8,402,786)	-	-	475,765	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	(1,733,115)	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	34,836,222	-	-	-	-	-
54							
55 Total Deductions:	-	26,433,436	(1,733,115)	-	475,765	-	-
56							
57 Total Rate Base:	(23,379,248)	25,903,246	(1,733,115)	115,051,093	8,824,258	-	-
58							
59							
60 Estimated ROE impact	0.239%	-1.113%	0.017%	-1.047%	-0.064%	-0.010%	0.011%
61 Estimated Price Change	(2,366,472)	9,520,380	(175,428)	11,645,591	709,422	74,806	(87,581)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(7,388,164)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	17,418,111	-	-	(700,555)	27,378	-
71 Schedule "M" Deductions	-	(712,556)	-	-	(4,552,905)	(240,433)	-
72 Income Before Tax	-	10,742,504	-	-	3,852,350	267,811	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	10,742,504	-	-	3,852,350	267,811	-
77							
78 Federal Income Taxes	-	2,255,926	-	-	808,993	56,240	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

Page 8.0.2_R Total

	8.4.1.3	Exhibit No. SLC-4 8.5	Exhibit No. SLC-4 8.5.1	Exhibit No. SLC-4 8.6	Exhibit No. SLC-4 8.7	8.8_R	Exhibit No. SLC-4 8.9
	(cont. 4) Pro Forma Major Plant Additions -Year 1	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(491)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	2,337	-	-	-
28 Total Operating Expenses:	-	-	-	1,846	-	-	-
29							
30 Operating Rev For Return:	-	-	-	(1,846)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	(11,095,768)	(10,948,499)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(9,959,814)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	(3,284,761)	-	-	-	-	-
39 Fuel Stock	-	(9,196,315)	-	-	-	-	-
40 Material & Supplies	-	(12,260,467)	-	-	-	-	-
41 Working Capital	-	(2,747,159)	-	-	29,873,668	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(27,488,702)	(9,959,814)	-	29,873,668	(11,095,768)	(10,948,499)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	301,559	3,287,281
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	66,287	-	-	-	-	517,566	1,434,110
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(408,391)	-	-	-
53 Miscellaneous Deductions	-	-	10,195,538	-	-	-	-
54							
55 Total Deductions:	66,287	-	10,195,538	(408,391)	-	819,125	4,721,391
56							
57 Total Rate Base:	66,287	(27,488,702)	235,725	(408,391)	29,873,668	(10,276,643)	(6,227,109)
58							
59							
60 Estimated ROE impact	-0.001%	0.282%	-0.002%	0.004%	-0.291%	0.104%	0.063%
61 Estimated Price Change	6,710	(2,782,435)	23,860	(38,882)	3,023,844	(1,040,212)	(630,314)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(2,337)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(2,337)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	(2,337)	-	-	-
77							
78 Federal Income Taxes	-	-	-	(491)	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
TOTAL

Page 8.0.3_R Total

	Exhibit No. SLC-4 8.10	Exhibit No. SLC-4 8.11	Exhibit No. SLC-4 8.12
	Klamath Hydroelectric Assets Transfer	Confidential Pro Forma Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	(253,659)	-	-
12 Other Power Supply	-	131,145	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	(253,659)	131,145	-
20 Depreciation	-	97,711	646,845
21 Amortization	76,197	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	53,268	(48,060)	(135,837)
24 State	-	-	-
25 Deferred Income Taxes	(18,734)	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(142,928)	180,796	511,008
29			
30 Operating Rev For Return:	142,928	(180,796)	(511,008)
31			
32 Rate Base:			
33 Electric Plant In Service	(426,746)	2,321,669	37,741,372
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	342,885	-	-
36 Elec 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:	(83,861)	2,321,669	37,741,372
45			
46 Deductions:			
47 Accum Prov For Deprec	90,669	(5,246)	(86,079)
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	(84,304)	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	6,365	(5,246)	(86,079)
56			
57 Total Rate Base:	(77,496)	2,316,422	37,655,293
58			
59			
60 Estimated ROE impact	0.025%	-0.054%	-0.449%
61 Estimated Price Change	(197,954)	474,949	4,491,202
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	177,462	(228,856)	(646,845)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	76,197	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	253,659	(228,856)	(646,845)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	253,659	(228,856)	(646,845)
77			
78 Federal Income Taxes	53,268	(48,060)	(135,837)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

	Exhibit No. SLC-4 8.1	Exhibit No. SLC-4 8.1.1	Exhibit No. SLC-4 8.1.2	Exhibit No. SLC-4 8.1.3	Exhibit No. SLC-4 8.1.4	Exhibit No. SLC-4 8.1.5
Total Normalized	End-of-Period Plant Balances	(cont.) End-of-Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(253,659)	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(253,659)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	52,778	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	2,337	-	-	-	-	-
28 Total Operating Expenses:	(198,544)	-	-	-	-	-
29						
30 Operating Rev For Return:	198,544	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	7,529,098	3,102,230	35,957,833	12,273,975	1,510,708	278,310
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(9,959,814)	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(3,284,761)	-	-	-	-	-
39 Fuel Stock	(9,196,315)	-	-	-	-	-
40 Material & Supplies	(12,260,467)	-	-	-	-	-
41 Working Capital	27,126,509	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	(45,749)	3,102,230	35,957,833	12,273,975	1,510,708	278,310
45						
46 Deductions:						
47 Accum Prov For Deprec	3,679,509	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,951,676	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(1,733,115)	-	-	-	-	-
52 Customer Service Deposits	(408,391)	-	-	-	-	-
53 Miscellaneous Deductions	10,195,538	-	-	-	-	-
54						
55 Total Deductions:	13,685,217	-	-	-	-	-
56						
57 Total Rate Base:	13,639,469	3,102,230	35,957,833	12,273,975	1,510,708	278,310
58						
59						
60 Estimated ROE impact	-0.102%	-0.031%	-0.349%	-0.122%	-0.015%	-0.003%
61 Estimated Price Change	1,116,516	314,011	3,639,689	1,242,385	152,915	28,171
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	251,322	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	251,322	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	251,322	-	-	-	-	-
77						
78 Federal Income Taxes	52,778	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

Page 8.0.1_R Restating

	Exhibit No. SLC-4 8.1.6	8.2_R Regulatory Asset/Liabilities Amortization - Year 1	Exhibit No. SLC-4 8.3	8.4_R	8.4.1_R	8.4.1.1	8.4.1.2
	(cont. 6) End-of- Period Plant Balances		Customer Advances for Construction	Pro Forma Major Plant Additions - Year 1	(cont.) Pro Forma Major Plant Additions -Year 1	(cont. 2) Pro Forma Major Plant Additions -Year 1	(cont. 3) Pro Forma Major Plant Additions -Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(23,379,248)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	(23,379,248)	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	(1,733,115)	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	(1,733,115)	-	-	-	-
56							
57 Total Rate Base:	(23,379,248)	-	(1,733,115)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.239%	0.000%	0.017%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(2,366,472)	-	(175,428)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
RESTATING

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	8.4.1.3	Exhibit No. SLC-4 8.5	Exhibit No. SLC-4 8.5.1	Exhibit No. SLC-4 8.6	Exhibit No. SLC-4 8.7	8.8_R	Exhibit No. SLC-4 8.9
	(cont. 4) Pro Forma Major Plant Additions -Year 1	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(491)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	2,337	-	-	-
28 Total Operating Expenses:	-	-	-	1,846	-	-	-
29							
30 Operating Rev For Return:	-	-	-	(1,846)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	(11,095,768)	(10,948,499)
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(9,959,814)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	(3,284,761)	-	-	-	-	-
39 Fuel Stock	-	(9,196,315)	-	-	-	-	-
40 Material & Supplies	-	(12,260,467)	-	-	-	-	-
41 Working Capital	-	(2,747,159)	-	-	29,873,668	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(27,488,702)	(9,959,814)	-	29,873,668	(11,095,768)	(10,948,499)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	301,559	3,287,281
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	517,566	1,434,110
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(408,391)	-	-	-
53 Miscellaneous Deductions	-	-	10,195,538	-	-	-	-
54							
55 Total Deductions:	-	-	10,195,538	(408,391)	-	819,125	4,721,391
56							
57 Total Rate Base:	-	(27,488,702)	235,725	(408,391)	29,873,668	(10,276,643)	(6,227,109)
58							
59							
60 Estimated ROE impact	0.000%	0.282%	-0.002%	0.004%	-0.291%	0.104%	0.063%
61 Estimated Price Change	-	(2,782,435)	23,860	(38,882)	3,023,844	(1,040,212)	(630,314)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(2,337)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(2,337)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	(2,337)	-	-	-
77							
78 Federal Income Taxes	-	-	-	(491)	-	-	-

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Misc Rate Base Adjustments (Tab 8)
RESTATING

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	Exhibit No. SLC-4 8.10	Exhibit No. SLC-4 8.11	Exhibit No. SLC-4 8.12
	Klamath Hydroelectric Assets Transfer	Confidential Pro Forma Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	(253,659)	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	(253,659)	-	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	53,268	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	(200,391)	-	-
29			
30 Operating Rev For Return:	200,391	-	-
31			
32 Rate Base:			
33 Electric Plant In Service	(426,746)	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec 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:	(426,746)	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	90,669	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	90,669	-	-
56			
57 Total Rate Base:	(336,077)	-	-
58			
59			
60 Estimated ROE impact	0.037%	0.000%	0.000%
61 Estimated Price Change	(300,559)	-	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	253,659	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	253,659	-	-
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	253,659	-	-
77			
78 Federal Income Taxes	53,268	-	-

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Misc Rate Base Adjustments (Tab 8)
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	Exhibit No. SLC-4 8.1	Exhibit No. SLC-4 8.1.1	Exhibit No. SLC-4 8.1.2	Exhibit No. SLC-4 8.1.3	Exhibit No. SLC-4 8.1.4	Exhibit No. SLC-4 8.1.5
	End-of-Period Plant Balances	(cont.) End-of-Period Plant Balances	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	131,145	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	131,145	-	-	-	-	-
20 Depreciation	744,556	-	-	-	-	-
21 Amortization	7,464,361	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,937,262	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(5,489,456)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	5,787,868	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,787,868)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	163,462,627	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(187,305)	-	-	-	-	-
36 Elec 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:	163,275,321	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(91,326)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(7,945,037)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	34,836,222	-	-	-	-	-
54						
55 Total Deductions:	26,799,859	-	-	-	-	-
56						
57 Total Rate Base:	190,075,181	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-3.448%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	26,938,083	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(8,340,062)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	16,821,130	-	-	-	-	-
71 Schedule "M" Deductions	(5,505,895)	-	-	-	-	-
72 Income Before Tax	13,986,963	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	13,986,963	-	-	-	-	-
77						
78 Federal Income Taxes	2,937,262	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

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	Exhibit No. SLC-4 8.1.6	8.2_R Regulatory Asset/Liabilities Amortization - Year 1	Exhibit No. SLC-4 8.3	8.4_R Pro Forma Major Plant Additions - Year 1	8.4.1_R (cont.) Pro Forma Major Plant Additions -Year 1	8.4.1.1 (cont. 2) Pro Forma Major Plant Additions -Year 1	8.4.1.2 (cont. 3) Pro Forma_R Major Plant Additions - Year 1
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	7,388,164	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	2,255,926	-	-	808,993	56,240	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(4,457,715)	-	-	(947,162)	-	(65,845)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	5,186,375	-	-	(138,168)	56,240	(65,845)
29							
30 Operating Rev For Return:	-	(5,186,375)	-	-	138,168	(56,240)	65,845
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	115,051,093	8,348,493	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	(530,191)	-	-	-	-	-
36 Elec 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:	-	(530,191)	-	115,051,093	8,348,493	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	(8,402,786)	-	-	475,765	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	34,836,222	-	-	-	-	-
54							
55 Total Deductions:	-	26,433,436	-	-	475,765	-	-
56							
57 Total Rate Base:	-	25,903,246	-	115,051,093	8,824,258	-	-
58							
59							
60 Estimated ROE impact	0.000%	-1.387%	0.000%	-1.612%	-0.110%	-0.011%	0.013%
61 Estimated Price Change	-	9,520,380	-	11,645,591	709,422	74,806	(87,581)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(7,388,164)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	17,418,111	-	-	(700,555)	27,378	-
71 Schedule "M" Deductions	-	(712,556)	-	-	(4,552,905)	(240,433)	-
72 Income Before Tax	-	10,742,504	-	-	3,852,350	267,811	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	10,742,504	-	-	3,852,350	267,811	-
77							
78 Federal Income Taxes	-	2,255,926	-	-	808,993	56,240	-

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Misc Rate Base Adjustments (Tab 8)
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	8.4.1.3	Exhibit No. SLC-4 8.5	Exhibit No. SLC-4 8.5.1	Exhibit No. SLC-4 8.6	Exhibit No. SLC-4 8.7	8.8_R	Exhibit No. SLC-4 8.9
	(cont. 4) Pro Forma Major Plant Additions -Year 1	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Investor Supplied Working Capital	Labor Day Wildfire Restoration Capital Removal	WIJAM Transmission Reallocation
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec 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:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	66,287	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	66,287	-	-	-	-	-	-
56							
57 Total Rate Base:	66,287	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.001%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	6,710	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Misc Rate Base Adjustments (Tab 8)
PRO FORMA

Page 8.0.3_R Pro Forma

	Exhibit No. SLC-4 8.10	Exhibit No. SLC-4 8.11	Exhibit No. SLC-4 8.12
	Klamath Hydroelectric Assets Transfer	Confidential Pro Forma Capital Additions - Year 1	Major Transmission Capital Additions - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	131,145	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	131,145	-
20 Depreciation	-	97,711	646,845
21 Amortization	76,197	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	(48,060)	(135,837)
24 State	-	-	-
25 Deferred Income Taxes	(18,734)	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	57,463	180,796	511,008
29			
30 Operating Rev For Return:	(57,463)	(180,796)	(511,008)
31			
32 Rate Base:			
33 Electric Plant In Service	-	2,321,669	37,741,372
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	342,885	-	-
36 Elec 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:	342,885	2,321,669	37,741,372
45			
46 Deductions:			
47 Accum Prov For Deprec	-	(5,246)	(86,079)
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	(84,304)	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	(84,304)	(5,246)	(86,079)
56			
57 Total Rate Base:	258,581	2,316,422	37,655,293
58			
59			
60 Estimated ROE impact	-0.015%	-0.072%	-0.664%
61 Estimated Price Change	102,605	474,949	4,491,202
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(76,197)	(228,856)	(646,845)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	76,197	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	-	(228,856)	(646,845)
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	-	(228,856)	(646,845)
77			
78 Federal Income Taxes	-	(48,060)	(135,837)

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets and Liabilities Amortization - Year 1

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	<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 Rate Base:							
Accum. Accel. Depreciation Reg. Liability	254	PRO	34,836,222	WA	Situs	34,836,222	8.2.1, SLC-4
<i>Washington CETA Amort.</i>	182M	PRO	(400,739)	WA	Situs	(400,739)	8.2.3_R
<i>Major Maintenance Expense at Colstrip 4</i>	182M	PRO	(129,452)	WA	Situs	(129,452)	8.2.8_R
Adjustment to Expense:							
<i>Washington CETA Amort.</i>	407	PRO	959,741	WA	Situs	959,741	8.2.3_R
COVID-19 Deferral Amort.	407	PRO	5,273,956	WA	Situs	5,273,956	8.2.4, SLC-4
<i>Electric Vehicle Supply Equipment (EVSE)</i>	407	PRO	895,563	WA	Situs	895,563	8.2.6_R
<i>Major Maintenance Expense at Colstrip 4</i>	407	PRO	258,904	WA	Situs	258,904	8.2.8_R
Adjustment to Tax:							
Accum. Accel. Depreciation Reg. Liability	SCHMAT	PRO	17,418,111	WA	Situs	17,418,111	
Accum. Accel. Depreciation Reg. Liability	41110	PRO	(4,282,521)	WA	Situs	(4,282,521)	
Accum. Accel. Depreciation Reg. Liability	190	PRO	(8,564,968)	WA	Situs	(8,564,968)	
<i>Washington CETA - SCHMDT</i>	SCHMDT	PRO	(712,556)	WA	Situs	(712,556)	
<i>Washington CETA - 41010</i>	41010	PRO	(175,193)	WA	Situs	(175,193)	
<i>Washington CETA - 283</i>	283	PRO	98,527	WA	Situs	98,527	
<i>Major Maint Exp at Colstrip 4 - SCHMDT</i>	SCHMDT	PRO	-	WA	Situs	-	
<i>Major Maint Exp at Colstrip 4 - 41010</i>	41010	PRO	-	WA	Situs	-	
<i>Major Maint Exp at Colstrip 4 - ADIT</i>	283	PRO	63,655	WA	Situs	63,655	

Description of Adjustment:

This adjustment reflects the anticipated end of amortization for amortization of accumulated regulatory liability approved in Docket No. UE-152253 for the Washington accelerated depreciation of Colstrip and Jim Bridger facilities. The Company is also requesting a one-year amortization period of all deferred amounts for COVID-19 costs, Electric Vehicle Supply Equipment Pilot Program costs, and deferred CETA costs.

This adjustment has been modified to correct WA Equity Advisory Board CETA costs balances to properly reflect interest accrual at FERC interest rate as approved in Order 01 of UE-210414. Also, the adjustment brings into this rate case for amortization Deferred Major Maintenance Expense at Colstrip 4, addressed in the Company's 2021 PCORC filing (docket UE-210402) settlement, approved in Order 06, where all settling parties agree that the amount deferred is prudent, and should be included in the Company's next general rate case for amortization.

PacifiCorp
Washington 2023 General Rate Case
Regulatory Asset/Liabilities Amortization - Year 1
Clean Energy Transformation Act (CETA) Deferred Costs

	<u>Amortization</u>	<u>Rate Base</u>	
Test Period Amount (below)	-	400,739	
Pro Forma Amount (below)	959,741	-	Ref. 16.1.1_R
Adjustment:	<u>959,741</u>	<u>(400,739)</u>	Exh. SLC-12
	Ref 8.2_R	Ref 8.2_R	

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance					-	
2021 July	-	-	-	-	-	
August	-	-	-	-	-	
September	-	-	-	-	-	
October	-	318,382	-	431	318,814	
November	318,814	107,465	-	1,009	427,288	
December	427,288	56,072	-	1,233	484,593	
2022 January	484,593	13,742	-	1,331	499,667	
February	499,667	11,576	-	1,369	512,612	
March	512,612	62,186	-	1,473	576,271	
April	576,271	38,219	-	1,612	616,102	
May	616,102	30,182	-	1,709	647,993	
June	647,993	2,728	-	1,759	652,479	400,739
July	652,479	26,348	-	1,997	680,824	
August	680,824	13,519	-	2,063	696,406	
September	696,406	22,611	-	2,123	721,140	
October	721,140	82,630	-	3,120	806,889	
November	806,889	38,135	-	3,380	848,404	
December	848,404	2,297	-	3,476	854,177	
2023 January	854,177	-	-	4,492	858,669	
February	858,669	-	-	4,515	863,184	
March	863,184	-	-	4,539	867,723	
April	867,723	-	-	5,423	873,146	
May	873,146	-	-	5,457	878,604	
June	878,604	-	-	5,491	884,095	
July	884,095	-	-	5,909	890,004	
August	890,004	-	-	5,948	895,952	
September	895,952	-	-	5,988	901,940	
October	901,940	-	-	6,276	908,216	
November	908,216	-	-	6,320	914,535	
December	914,535	-	-	6,364	920,899	
2024 January	920,899	-	(79,978)	6,130	847,050	
February	847,050	-	(79,978)	5,616	772,688	
March	772,688	-	(79,978)	5,098	697,808	
April	697,808	-	(79,978)	4,577	622,406	
May	622,406	-	(79,978)	4,053	546,481	
June	546,481	-	(79,978)	3,524	470,027	
July	470,027	-	(79,978)	2,992	393,041	
August	393,041	-	(79,978)	2,457	315,519	
September	315,519	-	(79,978)	1,917	237,458	
October	237,458	-	(79,978)	1,374	158,853	
November	158,853	-	(79,978)	827	79,702	
December	79,702	-	(79,978)	276	0	
Pro Forma Amort =			(959,741)			

PacifiCorp
Washington 2023 General Rate Case
Regulatory Asset/Liabilities Amortization - Year 1
Electric Vehicle Supply Equipment Pilot Deferred Costs

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	<u>Amortization</u>
Test Period Amount (below)	-
Pro Forma Amount (below)	895,563
Adjustment:	<u>895,563</u>
	<u>Ref 8.2_R</u>

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest¹</u>	<u>Ending Bal.</u>
2021 June	-	-	-	-	396,621
July	396,621	95,585	-	1,204	493,410
August	493,410	361	-	1,337	495,107
September	495,107	3,446	-	1,346	499,899
October	499,899	-	-	1,354	501,253
November	501,253	23,841	-	1,390	526,484
December	526,484	60,053	-	1,507	588,044
January	588,044	1,484	-	1,595	591,123
2022 February	591,123	-	-	1,601	592,724
March	592,724	-	-	1,605	594,329
April	594,329	16,014	-	1,631	611,974
May	611,974	13,632	-	1,676	627,281
June	627,281	(2,066)	-	1,696	626,911
July	626,911	(3)	-	1,881	628,789
August	628,789	-	-	1,886	630,676
September	630,676	-	-	1,892	632,568
October	632,568	100,000	-	2,793	735,361
November	735,361	9,579	-	3,028	747,967
December	747,967	40,422	-	3,143	791,532
January	791,532	-	-	4,162	795,694
2023 February	795,694	-	-	4,184	799,878
March	799,878	-	-	4,206	804,084
April	804,084	-	-	5,026	809,110
May	809,110	-	-	5,057	814,167
June	814,167	-	-	5,089	819,255
July	819,255	-	-	5,475	824,731
August	824,731	-	-	5,512	830,243
September	830,243	-	-	5,549	835,791
October	835,791	-	-	5,816	841,607
November	841,607	-	-	5,856	847,463
December	847,463	-	-	5,897	853,360
January	853,360	-	(74,630)	6,198	784,928
2024 February	784,928	-	(74,630)	5,721	716,019
March	716,019	-	(74,630)	5,242	646,630
April	646,630	-	(74,630)	4,759	576,759
May	576,759	-	(74,630)	4,273	506,402
June	506,402	-	(74,630)	3,783	435,555
July	435,555	-	(74,630)	3,290	364,215
August	364,215	-	(74,630)	2,794	292,379
September	292,379	-	(74,630)	2,294	220,043
October	220,043	-	(74,630)	1,791	147,203
November	147,203	-	(74,630)	1,284	73,857
December	73,857	-	(74,630)	774	0
			Pro Forma Amort =		(895,563)

¹ Interest rates based upon quarterly electric interest rate published by FERC

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets and Liabilities Amortization
Major Maintenance Expense at Colstrip 4

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	<u>Amortization</u>	<u>Rate Base</u>
Base Period Amount (below)	-	258,904
Pro Forma Amount (below)	258,904	129,452
Adjustment:	258,904	(129,452)
	<u>Ref. 8.2_R</u>	<u>Ref. 8.2_R</u>

	Beg. Bal	Deferral	Amortization	End Bal	AMA Balance
Opening Balance				258,904	
2021 July	258,904	-		258,904	
August	258,904	-		258,904	
September	258,904	-		258,904	
October	258,904	-		258,904	
November	258,904	-		258,904	
December	258,904	-		258,904	
2022 January	258,904	-		258,904	
February	258,904	-		258,904	
March	258,904	-		258,904	
April	258,904	-		258,904	
May	258,904	-		258,904	
June	258,904	-		258,904	258,904
July	258,904	-		258,904	
August	258,904	-		258,904	
September	258,904	-		258,904	
October	258,904	-		258,904	
November	258,904	-		258,904	
December	258,904	-		258,904	
2023 January	258,904	-		258,904	
February	258,904	-		258,904	
March	258,904	-		258,904	
April	258,904	-		258,904	
May	258,904	-		258,904	
June	258,904	-		258,904	
July	258,904	-		258,904	
August	258,904	-		258,904	
September	258,904	-		258,904	
October	258,904	-		258,904	
November	258,904	-		258,904	
December	258,904	-		258,904	
2024 January	258,904	-	(21,575)	237,328	
February	237,328	-	(21,575)	215,753	
March	215,753	-	(21,575)	194,178	
April	194,178	-	(21,575)	172,602	
May	172,602	-	(21,575)	151,027	
June	151,027	-	(21,575)	129,452	
July	129,452	-	(21,575)	107,877	
August	107,877	-	(21,575)	86,301	
September	86,301	-	(21,575)	64,726	
October	64,726	-	(21,575)	43,151	
November	43,151	-	(21,575)	21,575	
December	21,575	-	(21,575)	-	129,452
Pro Forma Amort =				(258,904)	

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets and Liabilities Amortization
WA Major Maintenance Expense at Colstrip 4
GL Account 189642 - Actuals for 12 Months Ended June 2022

Year	Month	Accrual	Accumulated Balance
2021	6	-	258,904
2021	7	-	258,904
2021	8	-	258,904
2021	9	-	258,904
2021	10	-	258,904
2021	11	-	258,904
2021	12	-	258,904
2022	1	-	258,904
2022	2	-	258,904
2022	3	-	258,904
2022	4	-	258,904
2022	5	-	258,904
2022	6	-	258,904
AMA Balance			258,904 Ref. 8.2.8_R

GL Account Balance
Account Number 189642
Calendar Year 2021

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				
1				
2	258,903.67		258,903.67	258,903.67
3				258,903.67
4				258,903.67
5				258,903.67
6				258,903.67
7				258,903.67
8				258,903.67
9				258,903.67
10				258,903.67
11				258,903.67
12				258,903.67

Calendar Year 2022

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				258,903.67
1				258,903.67
2				258,903.67
3				258,903.67
4				258,903.67
5				258,903.67
6				258,903.67
7				258,903.67
8				258,903.67
9				258,903.67
10				258,903.67
11				258,903.67
12				258,903.67

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 1**

	<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 Rate Base:							
Steam Plant	312	PRO	(0)	CAGW	22.163%	(0)	
Steam Plant	312	PRO	99,045,822	CAGE	0.000%	-	
Steam Plant	312	PRO	(2,322,752)	SG	7.979%	(185,327)	
Steam Plant	312	PRO	(0)	JBG	22.163%	(0)	
Hydro Plant	332	PRO	62,165,597	SG-P	7.979%	4,960,055	
Hydro Plant	332	PRO	28,973,197	SG-U	7.979%	2,311,707	
Other Plant	343	PRO	30,247,807	CAGW	22.163%	6,703,816	
Other Plant	343	PRO	34,372,994	CAGE	0.000%	-	
Other Plant	343	PRO	(21,284,833)	SG	7.979%	(1,698,269)	
Other Plant	343	PRO	106,235,220	SG-W	7.979%	8,476,272	
Transmission Plant	355	PRO	494,586	CAGW	22.163%	109,615	
Transmission Plant	355	PRO	-	CAGE	0.000%	-	
Transmission Plant	355	PRO	587,218,816	SG	7.979%	46,852,882	
Distribution Plant	360	PRO	8,653,302	WA	Situs	388,039	
Distribution Plant	361	PRO	16,755,328	WA	Situs	751,357	
Distribution Plant	362	PRO	138,650,098	WA	Situs	6,217,472	
Distribution Plant	363	PRO	-	WA	Situs	-	
Distribution Plant	364	PRO	170,345,893	WA	Situs	7,638,803	
Distribution Plant	365	PRO	106,550,448	WA	Situs	4,778,031	
Distribution Plant	366	PRO	53,641,252	WA	Situs	2,405,429	
Distribution Plant	367	PRO	123,681,975	WA	Situs	5,546,258	
Distribution Plant	368	PRO	184,238,946	WA	Situs	8,261,808	
Distribution Plant	369	PRO	115,934,246	WA	Situs	5,198,828	
Distribution Plant	370	PRO	31,448,507	WA	Situs	1,410,242	
Distribution Plant	371	PRO	1,038,784	WA	Situs	46,582	
Distribution Plant	373	PRO	7,445,138	WA	Situs	333,862	
General Plant	397	PRO	1,633,857	CA	Situs	-	
General Plant	397	PRO	11,522,336	OR	Situs	-	
General Plant	397	PRO	1,747,524	WA	Situs	1,747,524	
General Plant	397	PRO	23,059,070	WY-ALL	Situs	-	
General Plant	397	PRO	33,677,297	UT	Situs	-	
General Plant	397	PRO	5,019,042	ID	Situs	-	
General Plant	397	PRO	186,436	WY-ALL	Situs	-	
General Plant	397	PRO	4,138,999	CAGE	0.000%	-	
General Plant	397	PRO	4,299,851	CAGW	22.163%	952,975	
General Plant	397	PRO	15,345,445	SG	7.979%	1,224,379	
General Plant	397	PRO	17,629,327	SO	7.085%	1,248,964	
General Plant	397	PRO	(1,562,312)	CN	6.743%	(105,346)	
General Plant	397	PRO	(2,368,202)	JBG	22.163%	(524,864)	
General Plant	397	PRO	(226,790)	CAEE	0.000%	-	
Mining Plant	399	PRO	-	CAEE	0.000%	-	
			<u>1,997,632,252</u>			<u>115,051,093</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

The related tax impact is included, as well as in adjustment 7.4.

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PacifiCorp
Washington 2023 General Rate Case
(cont.) Pro Forma Major Plant Additions - Year 1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Intangible Plant	303	PRO	-	CA	0.000%	-	
<i>Intangible Plant</i>	303	PRO	1,106,456	CN	6.743%	74,608	
Intangible Plant	303	PRO	(33,572)	CAGW	22.163%	(7,441)	
<i>Intangible Plant</i>	303	PRO	61,029	CAGE	0.000%	-	
Intangible Plant	303	PRO	(2,070)	ID	Situs	-	
Intangible Plant	303	PRO	(8,719)	OR	Situs	-	
Intangible Plant	303	PRO	(9,320)	CAEE	0.000%	-	
Intangible Plant	303	PRO	-	JBG	22.163%	-	
<i>Intangible Plant</i>	303	PRO	8,104,579	SG	7.979%	646,646	
Intangible Plant	302	PRO	(111,974)	SG-P	7.979%	(8,934)	
<i>Intangible Plant</i>	302	PRO	(405,328)	SG-U	7.979%	(32,340)	
<i>Intangible Plant</i>	303	PRO	108,347,317	SO	7.085%	7,675,953	
<i>Intangible Plant</i>	302	PRO	1,593,443	UT	Situs	-	
Intangible Plant	303	PRO	-	WA	Situs	-	
Intangible Plant	303	PRO	-	WY-ALL	Situs	-	
Intangible Plant	303	PRO	-	WY-ALL	Situs	-	
Intangible Plant	303	PRO	-	SG-P	7.979%	-	
			<u>118,641,841</u>			<u>8,348,493</u>	
	Total		<u>2,116,274,094</u>			<u>123,399,586</u>	8.4.3_R
Adjustment to Tax:							
<i>Schedule M Addition - SO - 2024 Book Depr</i>	SCHMAT	PRO	(5,807,016)	SO	7.085%	(411,403)	
<i>Schedule M Addition - SG - 2024 Book Depr</i>	SCHMAT	PRO	(3,615,788)	SG	7.979%	(288,496)	
<i>Schedule M Addition - CAGW - 2024 Book Depr</i>	SCHMAT	PRO	(2,964)	CAGW	22.163%	(657)	
			<u>(9,425,768)</u>			<u>(700,555)</u>	
<i>Schedule M Deduction - SO - 2024 Tax Depr</i>	SCHMDT	PRO	(50,316,954)	SO	7.085%	(3,564,745)	
<i>Schedule M Deduction - SG - 2024 Tax Depr</i>	SCHMDT	PRO	(12,343,409)	SG	7.979%	(984,853)	
<i>Schedule M Deduction - CAGW - 2024 Tax Depr</i>	SCHMDT	PRO	(14,919)	CAGW	22.163%	(3,306)	
			<u>(62,675,282)</u>			<u>(4,552,905)</u>	
<i>Deferred Inc Tax Exp - SO - 2024 Book Depr</i>	41110	PRO	1,427,748	SO	7.085%	101,150	
<i>Deferred Inc Tax Exp - SG - 2024 Book Depr</i>	41110	PRO	888,999	SG	7.979%	70,931	
<i>Deferred Inc Tax Exp - CAGW - 2024 Book Depr</i>	41110	PRO	729	CAGW	22.163%	162	
			<u>2,317,476</u>			<u>172,243</u>	
<i>Deferred Inc Tax Exp - SO - 2024 Tax Depr</i>	41010	PRO	(12,371,229)	SO	7.085%	(876,450)	
<i>Deferred Inc Tax Exp - SG - 2024 Tax Depr</i>	41010	PRO	(3,034,825)	SG	7.979%	(242,142)	
<i>Deferred Inc Tax Exp - CAGW - 2024 Tax Depr</i>	41010	PRO	(3,668)	CAGW	22.163%	(813)	
			<u>(15,409,722)</u>			<u>(1,119,405)</u>	
ADIT - SO	282	PRO	4,540,351	SO	7.085%	321,665	
ADIT - SG	282	PRO	1,924,922	SG	7.979%	153,585	
ADIT - CAGW	282	PRO	2,324	CAGW	22.163%	515	
			<u>6,467,597</u>			<u>475,765</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

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PacifiCorp
Washington 2023 General Rate Case
(cont. 2) Pro Forma Major Plant Additions - Year 1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	175,670	CA	Situs	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	1,738	CAEE	0.000%	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	25,141	CAGE	0.000%	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	735,656	CAGW	22.163%	163,043	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	390,857	CN	6.743%	26,355	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	(24,057)	ID	Situs	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	2,209	JBG	22.163%	489	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	278,592	OR	Situs	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	(1,543,151)	SG	7.979%	(123,125)	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	(1,286,728)	SO	7.085%	(91,159)	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	(528,127)	UT	Situs	-	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	51,774	WA	Situs	51,774	
Schedule M Addition 2024 Book Depr	SCHMAT	PRO	177,075	WY-ALL	Situs	-	
			<u>(1,543,350)</u>			<u>27,378</u>	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	580,338	CA	Situs	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	8,388	CAEE	0.0000%	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	265,595	CAGE	0.000%	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	1,361,497	CAGW	22.163%	301,748	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	907,835	CN	6.743%	61,215	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	(56,085)	ID	Situs	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	19,702	JBG	22.163%	4,367	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	910,645	OR	Situs	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	(5,889,460)	SG	7.979%	(469,907)	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	(3,616,549)	SO	7.085%	(256,217)	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	(1,579,340)	UT	Situs	-	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	118,361	WA	Situs	118,361	
Schedule M Deduction - 2024 Tax Depr	SCHMDT	PRO	815,249	WY-ALL	Situs	-	
			<u>(6,153,824)</u>			<u>(240,433)</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

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PacifiCorp
Washington 2023 General Rate Case
(cont. 3) Pro Forma Major Plant Additions - Year 1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(43,191)	CA	Situs	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(427)	CAEE	0.000%	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(6,180)	CAGE	0.000%	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(180,872)	CAGW	22.163%	(40,087)	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(96,098)	CN	6.743%	(6,480)	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	5,914	ID	Situs	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(543)	JBG	22.163%	(120)	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(68,496)	OR	Situs	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	379,408	SG	7.979%	30,272	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	316,363	SO	7.085%	22,413	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	129,849	UT	Situs	-	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(12,729)	WA	Situs	(12,729)	
Deferred Inc Tax Exp - 2024 Book Depr	41110	PRO	(43,537)	WY-ALL	Situs	-	
			<u>379,461</u>			<u>(6,731)</u>	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	142,685	CA	Situs	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	2,062	CAEE	0.0000%	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	65,300	CAGE	0.000%	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	334,746	CAGW	22.163%	74,190	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	223,205	CN	6.743%	15,051	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	(13,789)	ID	Situs	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	4,844	JBG	22.163%	1,074	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	223,897	OR	Situs	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	(1,448,019)	SG	7.979%	(115,534)	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	(889,186)	SO	7.085%	(62,995)	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	(388,305)	UT	Situs	-	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	29,101	WA	Situs	29,101	
Deferred Inc Tax Exp - 2024 Tax Depr	41010	PRO	200,442	WY-ALL	Situs	-	
			<u>(1,513,017)</u>			<u>(59,114)</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

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PacifiCorp
Washington 2023 General Rate Case
(cont. 4) Pro Forma Major Plant Additions - Year 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>	<u>REF#</u>
Adjustment to Tax:							
Accumulated Deferred Income Taxes	282	PRO	(247,338)	CA	Situs	-	
Accumulated Deferred Income Taxes	282	PRO	(4,607)	CAEE	0.000%	-	
Accumulated Deferred Income Taxes	282	PRO	(214,207)	CAGE	0.000%	-	
Accumulated Deferred Income Taxes	282	PRO	(326,274)	CAGW	22.163%	(72,312)	
Accumulated Deferred Income Taxes	282	PRO	(1,004,935)	CN	6.743%	(67,763)	
Accumulated Deferred Income Taxes	282	PRO	29,668	ID	Situs	-	
Accumulated Deferred Income Taxes	282	PRO	(11,670)	JBG	22.163%	(2,586)	
Accumulated Deferred Income Taxes	282	PRO	(319,525)	OR	Situs	-	
Accumulated Deferred Income Taxes	282	PRO	1,242,930	SG	7.979%	99,171	
Accumulated Deferred Income Taxes	282	PRO	1,889,606	SO	7.085%	133,871	
Accumulated Deferred Income Taxes	282	PRO	428,336	UT	Situs	-	
Accumulated Deferred Income Taxes	282	PRO	(24,093)	WA	Situs	(24,093)	
Accumulated Deferred Income Taxes	282	PRO	(397,366)	WY-ALL	Situs	-	
			<u>1,040,525</u>			<u>66,287</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2024. This adjustment includes the average-of-monthly-average (AMA) balances of the plant additions that will be placed into service by December 31, 2024. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.47 through 8.4.59. Retirements of plant in service are also walked forward through calendar year 2024. This adjustment reflects the net impact of capital additions, and retirements.

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PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 1

Description	Account	Factor	Adjusted End of Period June 2022 EPIS Balance	EPIS Balance AMA Dec 2024	Adjustment
Steam Production Plant:					
Control Area Generation - West	312	CAGW	-	(0)	(0)
Control Area Generation - East	312	CAGE	5,026,172,275	5,123,746,296	97,574,022
Pollution Control	312	CAGE	-	1,471,800	1,471,800
System Generation	312	SG	257,611,478	255,288,726	(2,322,752)
Jim Bridger Generation	312	JBG	-	(0)	(0)
Total Steam Plant			<u>5,283,783,752</u>	<u>5,380,506,822</u>	<u>96,723,070</u>
Hydro Production Plant:					
System Generation	332	SG-P	841,768,603	903,934,200	62,165,597
System Generation	332	SG-U	198,751,006	227,724,203	28,973,197
Klamath	332	SG-P	98,522,128	98,522,128	-
Total Hydro Plant			<u>1,139,041,736</u>	<u>1,230,180,531</u>	<u>91,138,795</u>
Other Production Plant:					
Control Area Generation - West	343	CAGW	543,279,730	573,527,536	30,247,807
Control Area Generation - East	343	CAGE	1,480,021,002	1,514,393,996	34,372,994
System Generation	343	SG	116,955	(21,167,878)	(21,284,833)
System Generation - Wind	343	SG-W	3,421,364,172	3,527,599,392	106,235,220
Total Other Production Plant			<u>5,444,781,858</u>	<u>5,594,353,046</u>	<u>149,571,188</u>
Transmission Plant:					
Control Area Generation - West	355	CAGW	17,801,179	18,295,765	494,586
Control Area Generation - East	355	CAGE	168,851,161	168,851,161	-
System Generation	355	SG	7,520,512,176	8,107,730,993	587,218,816
Total Transmission Plant			<u>7,707,164,516</u>	<u>8,294,877,919</u>	<u>587,713,403</u>
Distribution Plant:					
California	360-373	CA	320,828,679	428,807,255	107,978,575
Oregon	360-373	OR	2,475,862,628	2,632,719,757	156,857,129
Washington	360-373	WA	600,413,327	643,390,039	42,976,712
Eastern Wyoming	360-373	WYP	719,738,226	769,248,531	49,510,306
Utah	360-373	UT	3,519,711,367	4,067,645,899	547,934,532
Idaho	360-373	ID	412,551,494	463,576,958	51,025,464
Western Wyoming	360-373	WYU	149,318,047	151,419,246	2,101,199
Total Distribution Plant			<u>8,198,423,768</u>	<u>9,156,807,685</u>	<u>958,383,917</u>
General Plant:					
California	397	CA	22,546,929	24,180,786	1,633,857
Oregon	397	OR	217,096,137	228,618,473	11,522,336
Washington	397	WA	49,502,732	51,250,256	1,747,524
Eastern Wyoming	397	WYP	92,132,905	115,191,975	23,059,070
Utah	397	UT	260,893,513	294,570,810	33,677,297
Idaho	397	ID	56,833,443	61,852,486	5,019,042
Western Wyoming	397	WYU	18,912,655	19,099,091	186,436
Control Area Generation - East	397	CAGE	92,389,483	96,528,482	4,138,999
Control Area Generation - West	397	CAGW	2,917,373	7,217,223	4,299,851
System Generation	397	SG	197,318,568	212,664,013	15,345,445
General Office	397	SO	370,291,657	387,920,983	17,629,327
Customer Service	397	CN	16,604,870	15,042,558	(1,562,312)
Jim Bridger	397	JBG	22,418,750	20,050,548	(2,368,202)
Control Area Energy - East	397	CAEE	3,307,331	3,080,541	(226,790)
Total General Plant			<u>1,423,166,345</u>	<u>1,537,268,225</u>	<u>114,101,880</u>

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 1**

Description	Account	Factor	Adjusted End of Period June 2022 EPIS Balance	EPIS Balance AMA Dec 2024	Adjustment
Mining Plant:					
Coal Mine	399	CAEE	1,822,901	1,822,901	-
Total Mining Plant			1,822,901	1,822,901	-
Intangible Plant:					
California	303	CA	481,167	481,167	-
Customer Service	303	CN	225,843,744	226,950,200	1,106,456
Control Area Generation - West	303	CAGW	29,296,316	29,262,744	(33,572)
Control Area Generation - East	303	CAGE	69,448,695	69,509,724	61,029
Idaho	303	ID	4,369,418	4,367,348	(2,070)
Oregon	303	OR	4,615,415	4,606,696	(8,719)
Control Area Energy - East	303	CAEE	9,106	(214)	(9,320)
Jim Bridger	303	JBG	2,634,359	2,634,359	-
System Generation	303	SG	110,425,702	118,530,282	8,104,579
System Generation	302	SG-P	103,455,075	103,343,101	(111,974)
System Generation	302	SG-U	10,499,692	10,094,364	(405,328)
General Office	303	SO	451,886,805	560,234,122	108,347,317
Utah	302	UT	(26,167,501)	(24,574,057)	1,593,443
Washington	303	WA	2,036,986	2,036,986	-
Eastern Wyoming	303	WYP	5,750,431	5,750,431	-
Western Wyoming	303	WYU	-	-	-
Klamath	303	SG-P	74,111,750	74,111,750	-
Total Intangible Plant			1,068,697,162	1,187,339,004	118,641,841
Total EPIS Balance			30,266,882,039	32,383,156,133	2,116,274,094
				Ref. 8.4.31_R	Ref 8.4_R

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Jun 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2022	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2022	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,026,172,275	19,802,386	(2,442,612)	5,043,532,049	8,110,212	(2,442,612)	5,049,199,650	4,850,335	(2,442,612)
System Generation	SG	101,248,385	(21,634,157)	(58,810)	79,555,418	(4,913,145)	(58,810)	74,583,463	(2,953,551)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	-	-	126,514,962	-	-	126,514,962	-	-
Total Steam Plant		5,283,783,752	(1,831,771)	(2,501,422)	5,279,450,559	3,197,068	(2,501,422)	5,280,146,206	1,896,784	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	841,768,603	1,430,131	(244,985)	842,953,748	4,817,560	(244,985)	847,526,323	1,750,979	(244,985)
System Generation	SG-U	198,751,006	610,397	(76,017)	199,285,385	552,605	(76,017)	199,761,973	2,821,075	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,139,041,736	2,040,528	(321,002)	1,140,761,261	5,370,165	(321,002)	1,145,810,424	4,572,055	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	543,279,730	22,490,639	(92,879)	565,677,490	2,621,508	(92,879)	568,206,120	49,734	(92,879)
Control Area Generation - East	CAGE	1,480,021,002	1,154,843	(1,535,625)	1,479,640,220	361,502	(1,535,625)	1,478,466,097	230,415	(1,535,625)
System Generation	SG	116,955	(21,408,290)	-	(21,291,335)	(5,618,193)	-	(26,909,529)	(426,072)	-
System Generation - Wind	SG-W	3,421,364,172	(6,899,810)	(122,592)	3,414,341,770	3,890,864	(122,592)	3,418,110,043	481,375	(122,592)
Total Other Plant		5,444,781,858	(4,662,617)	(1,751,095)	5,438,368,145	1,255,681	(1,751,095)	5,437,872,731	335,452	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,801,179	-	(2,807)	17,798,372	-	(2,807)	17,795,565	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,605,237,347	3,014,106	(1,369,981)	7,606,881,472	14,282,763	(1,369,981)	7,619,794,254	12,056,620	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,791,889,687	3,014,106	(1,372,788)	7,793,531,005	14,282,763	(1,372,788)	7,806,440,980	12,056,620	(1,372,788)
Distribution Plant:										
California	CA	308,687,902	1,344,869	(151,471)	309,881,301	(446,491)	(151,471)	309,283,339	6,684,517	(151,471)
Oregon	OR	2,403,278,235	9,907,231	(1,833,415)	2,411,352,051	10,047,838	(1,833,415)	2,419,566,474	7,033,244	(1,833,415)
Washington	WA	600,413,327	1,937,084	(198,519)	602,151,892	1,656,715	(198,519)	603,610,087	491,876	(198,519)
Eastern Wyoming	WYP	719,738,226	1,622,236	(276,213)	721,084,248	3,029,384	(276,213)	723,837,419	1,603,171	(276,213)
Utah	UT	3,519,711,367	32,647,127	(1,532,456)	3,550,826,038	20,614,463	(1,532,456)	3,569,908,046	19,539,500	(1,532,456)
Idaho	ID	412,551,494	6,450,466	(195,685)	418,806,276	829,226	(195,685)	419,439,817	4,761,462	(195,685)
Western Wyoming	WYU	149,318,047	207,009	(31,377)	149,493,679	304,526	(31,377)	149,766,829	967,230	(31,377)
Total Distribution Plant		8,113,698,598	54,116,023	(4,219,136)	8,163,595,485	36,035,662	(4,219,136)	8,195,412,011	41,081,000	(4,219,136)

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Jun 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2022	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2022	Capital Additions	Retirements
General Plant:										
California	CA	22,546,929	31,262	(57,419)	22,520,772	88,826	(57,419)	22,552,179	286,433	(57,419)
Oregon	OR	217,096,137	913,487	(610,103)	217,399,520	2,526,071	(610,103)	219,315,488	657,414	(610,103)
Washington	WA	49,502,732	857,292	(110,961)	50,249,063	368,305	(110,961)	50,506,406	52,983	(110,961)
Eastern Wyoming	WYP	92,132,905	1,586,065	(183,594)	93,535,376	1,643,461	(183,594)	94,995,243	472,099	(183,594)
Utah	UT	260,893,513	8,275,671	(448,297)	268,720,887	2,195,670	(448,297)	270,468,260	3,290,900	(448,297)
Idaho	ID	56,883,443	86,313	(66,774)	56,852,982	243,542	(66,774)	57,029,750	222,041	(66,774)
Western Wyoming	WYU	18,912,655	317,451	(26,923)	19,203,183	91,780	(26,923)	19,268,040	110,231	(26,923)
Control Area Generation - West	CAGW	2,917,373	-	(16,338)	2,901,035	-	(16,338)	2,884,697	-	(16,338)
Control Area Generation - East	CAGE	92,389,483	-	(328,370)	92,061,113	1,452,536	(328,370)	93,185,279	37,339	(328,370)
System Generation	SG	197,318,588	5,070,944	(338,180)	202,051,331	3,054,927	(338,180)	204,768,078	3,529,937	(338,180)
General Office	SO	370,291,657	(11,432,619)	(1,382,441)	357,476,597	(1,695,331)	(1,382,441)	354,398,825	249,447	(1,382,441)
Customer Service	CN	16,604,870	273,858	(98,350)	16,780,378	273,131	(98,350)	16,955,158	60,583	(98,350)
Jim Bridger	JBG	22,418,750	-	(103,369)	22,315,381	17,452	(103,369)	22,229,465	-	(103,369)
Control Area Energy - East	CAEE	3,307,331	-	(11,448)	3,295,883	13,186	(11,448)	3,297,621	37,107	(11,448)
Total General Plant		1,423,166,345	5,979,723	(3,782,567)	1,425,363,501	10,273,556	(3,782,567)	1,431,854,490	9,006,515	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,843,744	110,858	(170,038)	225,784,564	-	(170,038)	225,614,526	-	(170,038)
Control Area Generation - West	CAGW	29,296,316	-	(1,399)	29,294,917	-	(1,399)	29,293,518	-	(1,399)
Control Area Generation - East	CAGE	69,448,695	-	(16,871)	69,431,825	-	(16,871)	69,414,954	-	(16,871)
Idaho	ID	4,369,418	-	(86)	4,369,332	-	(86)	4,369,246	-	(86)
Oregon	OR	4,615,415	-	(363)	4,615,052	-	(363)	4,614,689	-	(363)
Control Area Energy - East	CAEE	9,106	-	(388)	8,717	-	(388)	8,329	-	(388)
System Generation	SG	110,425,702	(63,000)	(35,087)	110,327,616	-	(35,087)	110,292,529	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,455,075	-	(4,666)	103,450,409	-	(4,666)	103,445,744	-	(4,666)
System Generation	SG-U	10,499,692	1,912	(16,977)	10,484,627	209	(16,977)	10,467,859	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	451,886,805	15,695,032	(558,870)	467,022,967	11,665,994	(558,870)	478,130,091	7,522,908	(558,870)
Utah	UT	(26,167,501)	-	(771)	(26,168,272)	-	(771)	(26,169,043)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,068,697,162	15,744,802	(805,516)	1,083,636,449	11,666,203	(805,516)	1,094,497,136	7,522,908	(805,516)
Total		30,266,882,039	74,400,793	(14,753,525)	30,326,529,307	82,081,097	(14,753,525)	30,393,856,879	76,471,334	(14,753,525)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Sep 2022	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2022	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2022	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	-	-	-
Control Area Generation - East	CAGE	5,051,607,374	5,511,844	(2,442,612)	5,054,676,606	14,048,096	(2,442,612)	5,066,282,090	3,258,806	(2,442,612)
System Generation	SG	71,571,102	1,198,018	(58,810)	72,710,310	2,411,631	(58,810)	75,063,132	24,596,409	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	-	-	126,514,962	-	-	126,514,962	-	-
Total Steam Plant		5,279,541,569	6,709,862	(2,501,422)	5,283,750,009	16,459,728	(2,501,422)	5,297,708,315	27,855,215	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	849,032,318	1,392,376	(244,985)	850,179,709	410,980	(244,985)	850,345,704	3,720,353	(244,985)
System Generation	SG-U	202,507,031	687,354	(76,017)	203,118,367	685,337	(76,017)	203,727,687	(92,128)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,150,061,477	2,079,730	(321,002)	1,151,820,204	1,096,317	(321,002)	1,152,595,519	3,628,224	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	568,162,975	287,501	(92,879)	568,357,597	106,615	(92,879)	568,371,333	1,402,346	(92,879)
Control Area Generation - East	CAGE	1,477,160,887	255,535	(1,535,625)	1,475,880,797	202,907	(1,535,625)	1,474,548,079	109,677	(1,535,625)
System Generation	SG	(27,335,600)	3,988,920	-	(23,346,680)	1,842,151	-	(21,504,529)	336,650	-
System Generation - Wind	SG-W	3,418,468,827	(697,248)	(122,592)	3,417,648,987	(479,117)	(122,592)	3,417,047,279	1,086,104	(122,592)
Total Other Plant		5,436,457,088	3,834,708	(1,751,095)	5,438,540,701	1,672,557	(1,751,095)	5,438,462,163	2,914,778	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	17,792,758	561,956	(2,807)	18,351,907	-	(2,807)	18,349,099	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,630,480,893	5,860,193	(1,369,981)	7,634,971,105	31,678,084	(1,369,981)	7,665,279,208	37,205,113	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,817,124,812	6,422,149	(1,372,788)	7,822,174,172	31,678,084	(1,372,788)	7,852,479,468	37,205,113	(1,372,788)
Distribution Plant:										
California	CA	315,816,386	4,419,853	(151,471)	320,084,768	5,975,112	(151,471)	325,908,410	27,655,595	(151,471)
Oregon	OR	2,424,766,304	12,305,801	(1,833,415)	2,435,238,690	18,912,182	(1,833,415)	2,452,317,457	17,588,709	(1,833,415)
Washington	WA	603,903,444	3,499,929	(198,519)	607,204,853	3,407,158	(198,519)	610,413,492	6,059,530	(198,519)
Eastern Wyoming	WYP	725,164,376	3,712,287	(276,213)	728,600,450	1,464,825	(276,213)	729,789,061	4,496,970	(276,213)
Utah	UT	3,587,915,090	19,083,184	(1,532,456)	3,605,465,818	11,737,617	(1,532,456)	3,615,670,979	25,198,112	(1,532,456)
Idaho	ID	424,005,594	2,618,695	(195,685)	426,428,605	1,417,476	(195,685)	427,650,397	3,256,611	(195,685)
Western Wyoming	WYU	150,702,681	755,413	(31,377)	151,426,718	364,864	(31,377)	151,760,205	255,201	(31,377)
Total Distribution Plant		8,232,273,876	46,395,162	(4,219,136)	8,274,449,902	43,279,234	(4,219,136)	8,313,510,000	84,510,728	(4,219,136)

**PacifiCorp
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and Retirements (Total Company)**

Description	Factor	Adjusted EPIS Balance Sep 2022	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2022	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2022	Capital Additions	Retirements
General Plant:										
California	CA	22,781,193	132,590	(57,419)	22,856,364	431	(57,419)	22,799,376	21,016	(57,419)
Oregon	OR	219,362,799	2,415,820	(610,103)	221,168,516	1,171,980	(610,103)	221,730,392	1,803,429	(610,103)
Washington	WA	50,448,428	76,039	(110,961)	50,413,506	310,890	(110,961)	50,613,435	46,183	(110,961)
Eastern Wyoming	WYP	95,283,748	726,584	(183,594)	95,826,738	684,405	(183,594)	96,327,548	5,529,770	(183,594)
Utah	UT	273,310,863	3,449,904	(448,297)	276,312,471	1,996,948	(448,297)	277,861,122	1,182,575	(448,297)
Idaho	ID	57,185,016	259,578	(66,774)	57,377,820	324,185	(66,774)	57,635,231	1,258,128	(66,774)
Western Wyoming	WYU	19,351,348	309,463	(26,923)	19,633,888	260	(26,923)	19,607,225	3,398	(26,923)
Control Area Generation - West	CAGW	2,868,359	-	(16,338)	2,852,022	-	(16,338)	2,835,684	-	(16,338)
Control Area Generation - East	CAGE	92,894,248	799,764	(328,370)	93,365,643	190,021	(328,370)	93,227,295	244,113	(328,370)
System Generation	SG	207,959,835	5,410,003	(338,180)	213,031,659	2,428,894	(338,180)	215,122,373	1,190,449	(338,180)
General Office	SO	353,265,831	(8,583,449)	(1,382,441)	343,299,941	(2,265,172)	(1,382,441)	339,652,328	25,301,628	(1,382,441)
Customer Service	CN	16,917,391	16,949	(98,350)	16,835,990	82,133	(98,350)	16,819,773	91,437	(98,350)
Jim Bridger	JBG	22,126,096	35,460	(103,369)	22,058,188	56,535	(103,369)	22,011,354	3,198	(103,369)
Control Area Energy - East	CAEE	3,323,280	(2,334)	(11,448)	3,309,498	-	(11,448)	3,298,050	-	(11,448)
Total General Plant		1,437,078,438	5,046,371	(3,782,567)	1,438,342,243	4,981,509	(3,782,567)	1,439,541,185	36,675,324	(3,782,567)
Intangible Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	225,444,488	842,746	(170,038)	226,117,196	2,418,216	(170,038)	228,365,375	1,815,547	(170,038)
Control Area Generation - West	CAGW	29,292,119	-	(1,399)	29,290,720	-	(1,399)	29,289,322	-	(1,399)
Control Area Generation - East	CAGE	69,396,084	-	(16,871)	69,381,213	-	(16,871)	69,364,343	465,921	(16,871)
Idaho	ID	4,369,160	-	(86)	4,369,073	-	(86)	4,368,987	-	(86)
Oregon	OR	4,614,325	-	(363)	4,613,962	-	(363)	4,613,599	-	(363)
Control Area Energy - East	CAEE	7,941	-	(388)	7,552	-	(388)	7,164	-	(388)
System Generation	SG	110,257,443	3,156,972	(35,087)	113,379,328	21,000	(35,087)	113,365,242	5,831,685	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,441,078	-	(4,666)	103,436,412	-	(4,666)	103,431,747	-	(4,666)
System Generation	SG-U	10,450,882	-	(16,977)	10,433,905	-	(16,977)	10,416,928	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	485,094,129	2,192,367	(558,870)	486,727,626	2,951,246	(558,870)	489,120,002	(629,144)	(558,870)
Utah	UT	(26,169,814)	1,611,950	(771)	(24,558,635)	-	(771)	(24,559,406)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,101,214,529	7,804,034	(805,516)	1,108,213,048	5,390,462	(805,516)	1,112,797,994	7,484,010	(805,516)
Total										
		30,455,574,688	78,292,017	(14,753,525)	30,519,113,179	104,557,891	(14,753,525)	30,608,917,545	200,273,393	(14,753,525)

PacifiCorp
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and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Dec 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2023	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2023	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,067,098,285	1,016,660	(2,442,612)	5,065,672,333	770,360	(2,442,612)	5,064,000,081	8,571,985	(2,442,612)
System Generation	SG	99,600,731	(5,570)	(58,810)	99,536,351	(5,570)	(58,810)	99,471,971	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	-	-	-	-	-	-	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,514,962	12,884	-	126,527,846	12,884	-	126,540,730	12,884	-
Total Steam Plant		5,323,062,109	1,023,974	(2,501,422)	5,321,584,661	777,674	(2,501,422)	5,319,860,913	8,579,299	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	853,821,071	(40,717)	(244,985)	853,535,369	(84,780)	(244,985)	853,205,604	(84,780)	(244,985)
System Generation	SG-U	203,569,542	(74,826)	(76,017)	203,408,699	(74,826)	(76,017)	203,257,855	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,155,902,741	(115,543)	(321,002)	1,155,466,196	(159,606)	(321,002)	1,154,985,587	(159,606)	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	569,680,801	10,717	(92,879)	569,598,640	10,717	(92,879)	569,516,478	19,716	(92,879)
Control Area Generation - East	CAGE	1,473,122,131	(47,259)	(1,535,625)	1,471,539,247	(47,259)	(1,535,625)	1,469,956,362	136,436	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,417,990,792	35,267	(122,592)	3,417,903,467	35,267	(122,592)	3,417,816,143	3,631,235	(122,592)
Total Other Plant		5,439,625,846	(1,275)	(1,751,095)	5,437,873,476	(1,275)	(1,751,095)	5,436,121,105	3,787,387	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	18,346,292	-	(2,807)	18,343,485	-	(2,807)	18,340,678	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,701,114,340	4,161,739	(1,369,981)	7,703,906,097	3,621,747	(1,369,981)	7,706,157,863	18,625,265	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,888,311,793	4,161,739	(1,372,788)	7,891,100,744	3,621,747	(1,372,788)	7,893,349,703	18,625,265	(1,372,788)
Distribution Plant:										
California	CA	353,412,534	719,210	(151,471)	353,980,274	915,078	(151,471)	354,743,881	2,879,431	(151,471)
Oregon	OR	2,468,072,751	1,899,327	(1,833,415)	2,468,138,663	2,252,790	(1,833,415)	2,468,558,038	14,172,890	(1,833,415)
Washington	WA	616,274,503	537,245	(198,519)	616,613,228	650,476	(198,519)	617,065,184	2,050,427	(198,519)
Eastern Wyoming	WYP	734,009,818	1,385,182	(276,213)	735,118,787	1,491,837	(276,213)	736,334,410	1,776,963	(276,213)
Utah	UT	3,639,336,635	13,119,823	(1,532,456)	3,650,924,002	19,528,832	(1,532,456)	3,662,920,378	14,468,789	(1,532,456)
Idaho	ID	430,711,323	1,243,158	(195,685)	431,758,796	1,274,807	(195,685)	432,837,919	1,664,347	(195,685)
Western Wyoming	WYU	151,984,029	-	(31,377)	151,952,652	-	(31,377)	151,921,275	-	(31,377)
Total Distribution Plant		8,393,801,593	18,903,945	(4,219,136)	8,408,486,402	26,113,819	(4,219,136)	8,430,381,085	37,012,848	(4,219,136)

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)**

Description	Factor	Adjusted EPIS Balance Dec 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2023	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2023	Capital Additions	Retirements
General Plant:										
California	CA	22,762,972	8,006	(57,419)	22,713,559	6,815	(57,419)	22,662,955	9,890	(57,419)
Oregon	OR	222,923,717	42,034	(610,103)	222,355,648	37,905	(610,103)	221,783,450	61,594	(610,103)
Washington	WA	50,548,657	11,241	(110,961)	50,448,936	9,465	(110,961)	50,347,440	14,014	(110,961)
Eastern Wyoming	WYP	101,673,724	592,218	(183,594)	102,082,348	271,938	(183,594)	102,170,692	315,139	(183,594)
Utah	UT	278,595,400	1,714,841	(448,297)	279,861,944	566,192	(448,297)	279,979,839	987,295	(448,297)
Idaho	ID	58,826,584	297,491	(66,774)	59,057,301	192,006	(66,774)	59,182,533	131,478	(66,774)
Western Wyoming	WYU	19,583,701	-	(26,923)	19,556,778	-	(26,923)	19,529,855	-	(26,923)
Control Area Generation - West	CAGW	2,819,346	-	(16,338)	2,803,008	-	(16,338)	2,786,670	-	(16,338)
Control Area Generation - East	CAGE	93,143,038	72,537	(328,370)	92,887,205	122,526	(328,370)	92,681,362	66,965	(328,370)
System Generation	SG	215,974,641	890,682	(338,180)	216,527,144	103,573	(338,180)	216,292,536	169,315	(338,180)
General Office	SO	363,571,516	453,021	(1,382,441)	362,642,096	2,344,050	(1,382,441)	363,603,705	2,911,994	(1,382,441)
Customer Service	CN	16,812,859	-	(98,350)	16,714,509	-	(98,350)	16,616,159	-	(98,350)
Jim Bridger	JBG	21,911,184	-	(103,369)	21,807,815	-	(103,369)	21,704,446	-	(103,369)
Control Area Energy - East	CAEE	3,286,602	-	(11,448)	3,275,154	-	(11,448)	3,263,707	-	(11,448)
Total General Plant		1,472,433,943	4,082,070	(3,782,567)	1,472,733,446	3,654,470	(3,782,567)	1,472,605,350	4,667,684	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	230,010,884	-	(170,038)	229,840,846	-	(170,038)	229,670,808	-	(170,038)
Control Area Generation - West	CAGW	29,287,923	-	(1,399)	29,286,524	-	(1,399)	29,285,125	-	(1,399)
Control Area Generation - East	CAGE	69,813,393	-	(16,871)	69,796,523	-	(16,871)	69,779,652	-	(16,871)
Idaho	ID	4,368,901	-	(86)	4,368,815	-	(86)	4,368,728	-	(86)
Oregon	OR	4,613,235	-	(363)	4,612,872	-	(363)	4,612,509	-	(363)
Control Area Energy - East	CAEE	6,776	-	(388)	6,387	-	(388)	5,999	-	(388)
System Generation	SG	119,161,840	-	(35,087)	119,126,753	-	(35,087)	119,091,667	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,427,081	-	(4,666)	103,422,416	-	(4,666)	103,417,750	-	(4,666)
System Generation	SG-J	10,399,951	-	(16,977)	10,382,974	-	(16,977)	10,365,997	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	487,931,988	608,866	(558,870)	487,981,984	2,081,389	(558,870)	489,504,502	7,080,100	(558,870)
Utah	UT	(24,560,178)	-	(771)	(24,560,949)	-	(771)	(24,561,720)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,119,476,489	608,866	(805,516)	1,119,279,839	2,081,389	(805,516)	1,120,555,712	7,080,100	(805,516)
Total		30,794,437,413	28,663,775	(14,753,525)	30,808,347,663	36,088,217	(14,753,525)	30,829,682,355	79,592,977	(14,753,525)

PacifiCorp
Washington 2023 General Rate Case
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and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Mar 2023	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2023	Capital Additions	Retirements	Adjusted EPIS Balance May 2023	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,070,129,455	17,076,671	(2,442,612)	5,084,763,514	2,999,859	(2,442,612)	5,085,320,761	3,789,391	(2,442,612)
System Generation	SG	99,407,592	(1,539,543)	(58,810)	97,809,239	(5,570)	(58,810)	97,744,859	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	-	335,165	-	335,165	-	-	335,165	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	126,553,614	1,546,857	-	128,100,471	12,884	-	128,113,355	153,823	-
Total Steam Plant		5,325,938,791	17,419,150	(2,501,422)	5,340,856,519	3,007,173	(2,501,422)	5,341,362,271	3,937,644	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	852,875,838	744,297	(244,985)	853,375,150	264,394	(244,985)	853,394,558	539,681	(244,985)
System Generation	SG-U	203,107,012	(74,826)	(76,017)	202,956,169	(74,826)	(76,017)	202,805,326	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,154,504,978	669,471	(321,002)	1,154,853,447	189,568	(321,002)	1,154,722,012	464,855	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	569,443,315	29,889	(92,879)	569,380,326	240,199	(92,879)	569,527,646	276,887	(92,879)
Control Area Generation - East	CAGE	1,468,557,174	420,315	(1,535,625)	1,467,441,864	41,033	(1,535,625)	1,465,947,272	(11,993)	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,421,324,786	35,267	(122,592)	3,421,237,461	35,267	(122,592)	3,421,150,136	3,631,235	(122,592)
Total Other Plant		5,438,157,397	485,470	(1,751,095)	5,436,891,772	316,499	(1,751,095)	5,435,457,176	3,896,129	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	18,337,871	-	(2,807)	18,335,064	-	(2,807)	18,332,257	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,723,413,147	8,589,569	(1,369,981)	7,730,632,735	28,190,080	(1,369,981)	7,757,452,834	23,150,583	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,910,602,179	8,589,569	(1,372,788)	7,917,818,960	28,190,080	(1,372,788)	7,944,636,252	23,150,583	(1,372,788)
Distribution Plant:										
California	CA	357,471,842	891,029	(151,471)	358,211,400	4,361,687	(151,471)	362,421,617	5,063,877	(151,471)
Oregon	OR	2,480,897,513	7,597,604	(1,833,415)	2,486,661,702	14,964,100	(1,833,415)	2,499,792,388	14,514,389	(1,833,415)
Washington	WA	618,917,092	1,674,045	(198,519)	620,392,617	2,775,393	(198,519)	622,969,491	2,790,272	(198,519)
Eastern Wyoming	WYP	737,835,160	1,842,221	(276,213)	739,401,168	1,849,494	(276,213)	740,974,448	2,194,437	(276,213)
Utah	UT	3,681,856,711	14,701,951	(1,532,456)	3,695,026,206	80,263,723	(1,532,456)	3,773,757,473	27,047,501	(1,532,456)
Idaho	ID	434,306,581	1,696,426	(195,685)	435,807,322	1,615,693	(195,685)	437,227,331	3,957,124	(195,685)
Western Wyoming	WYU	151,889,898	-	(31,377)	151,858,522	-	(31,377)	151,827,145	-	(31,377)
Total Distribution Plant		8,463,174,797	28,403,275	(4,219,136)	8,487,358,937	105,830,090	(4,219,136)	8,588,969,892	55,567,601	(4,219,136)

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)**

Description	Factor	Adjusted EPIS Balance		Adjusted EPIS Balance		Capital Additions		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements	
		Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023	Mar 2023	Apr 2023
General Plant:															
California	CA	22,615,425	22,563,025	(57,419)	12,921	5,019	22,563,025	(57,419)	12,921	22,518,527	20,552	(57,419)	20,552	(57,419)	
Oregon	OR	221,234,941	220,677,481	(610,103)	117,647	52,644	220,677,481	(610,103)	117,647	220,185,025	112,102	(610,103)	112,102	(610,103)	
Washington	WA	50,250,493	50,147,671	(110,961)	20,380	8,139	50,147,671	(110,961)	20,380	50,057,089	28,564	(110,961)	28,564	(110,961)	
Eastern Wyoming	WYP	102,302,237	102,432,005	(183,594)	1,491,210	313,362	102,432,005	(183,594)	1,491,210	103,739,621	600,035	(183,594)	600,035	(183,594)	
Utah	UT	280,518,836	280,752,906	(448,297)	952,083	682,367	280,752,906	(448,297)	952,083	281,256,692	1,577,620	(448,297)	1,577,620	(448,297)	
Idaho	ID	59,247,236	59,310,979	(66,774)	170,253	130,517	59,310,979	(66,774)	170,253	59,414,457	224,230	(66,774)	224,230	(66,774)	
Western Wyoming	WYU	19,502,933	19,476,010	(26,923)	-	-	19,476,010	(26,923)	-	19,449,087	-	(26,923)	-	(26,923)	
Control Area Generation - West	CAGW	2,770,333	2,753,995	(16,338)	-	-	2,753,995	(16,338)	-	2,737,657	-	(16,338)	-	(16,338)	
Control Area Generation - East	CAGE	92,419,957	92,156,649	(328,370)	104,584	65,061	92,156,649	(328,370)	104,584	91,932,863	63,157	(328,370)	63,157	(328,370)	
System Generation	SG	216,123,671	215,889,064	(338,180)	103,573	103,573	215,889,064	(338,180)	103,573	215,654,457	103,573	(338,180)	103,573	(338,180)	
General Office	SO	365,133,259	365,502,538	(1,382,441)	1,248,097	1,751,720	365,502,538	(1,382,441)	1,248,097	365,368,195	13,196,394	(1,382,441)	13,196,394	(1,382,441)	
Customer Service	CN	16,517,809	16,419,459	(98,350)	-	-	16,419,459	(98,350)	-	16,321,109	-	(98,350)	-	(98,350)	
Jim Bridger	JBG	21,601,078	21,497,709	(103,369)	-	-	21,497,709	(103,369)	-	21,394,340	-	(103,369)	-	(103,369)	
Control Area Energy - East	CAEE	3,252,259	3,240,811	(11,448)	-	-	3,240,811	(11,448)	-	3,229,363	-	(11,448)	-	(11,448)	
Total General Plant		1,473,490,467	1,472,820,301	(3,782,567)	4,220,748	3,112,401	1,472,820,301	(3,782,567)	4,220,748	1,473,258,483	15,926,227	(3,782,567)	15,926,227	(3,782,567)	
Mining Plant:															
Coal Mine	CAEE	1,822,901	1,822,901	-	-	-	1,822,901	-	-	1,822,901	-	-	-	-	-
Total Mining Plant		1,822,901	1,822,901	-	-	-	1,822,901	-	-	1,822,901	-	-	-	-	-
Intangible Plant:															
California	CA	481,167	481,167	-	-	-	481,167	-	-	481,167	-	-	-	-	-
Customer Service	CN	229,500,770	229,330,732	(170,038)	-	-	229,330,732	(170,038)	-	229,160,694	-	(170,038)	-	(170,038)	
Control Area Generation - West	CAGW	29,283,726	29,282,327	(1,399)	-	-	29,282,327	(1,399)	-	29,280,929	-	(1,399)	-	(1,399)	
Control Area Generation - East	CAGE	69,762,782	69,745,911	(16,871)	-	-	69,745,911	(16,871)	-	69,729,041	-	(16,871)	-	(16,871)	
Idaho	ID	4,368,642	4,368,556	(86)	-	-	4,368,556	(86)	-	4,368,470	-	(86)	-	(86)	
Oregon	OR	4,612,146	4,611,782	(363)	-	-	4,611,782	(363)	-	4,611,419	-	(363)	-	(363)	
Control Area Energy - East	CAEE	5,611	5,223	(388)	-	-	5,223	(388)	-	4,834	-	(388)	-	(388)	
System Generation	SG	119,056,580	119,021,494	(35,087)	-	-	119,021,494	(35,087)	-	118,986,407	-	(35,087)	-	(35,087)	
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	-	-	74,111,750	-	-	74,111,750	-	-	-	-	
System Generation	SG-U	103,413,085	103,408,419	(4,666)	-	-	103,408,419	(4,666)	-	103,403,753	-	(4,666)	-	(4,666)	
System Generation	SG-U	10,349,020	10,332,043	(16,977)	-	-	10,332,043	(16,977)	-	10,315,066	-	(16,977)	-	(16,977)	
Jim Bridger	JBG	2,634,359	2,634,359	-	-	-	2,634,359	-	-	2,634,359	-	-	-	-	
General Office	SO	496,025,732	498,268,580	(558,870)	2,303,706	2,801,718	498,268,580	(558,870)	2,303,706	500,013,416	6,704,769	(558,870)	6,704,769	(558,870)	
Utah	UT	(24,562,491)	(24,563,262)	(771)	-	-	(24,563,262)	(771)	-	(24,564,033)	-	(771)	-	(771)	
Washington	WA	2,036,986	2,036,986	-	-	-	2,036,986	-	-	2,036,986	-	-	-	-	
Eastern Wyoming	WYP	5,750,431	5,750,431	-	-	-	5,750,431	-	-	5,750,431	-	-	-	-	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		1,126,830,296	1,128,826,498	(805,516)	2,303,706	2,801,718	1,128,826,498	(805,516)	2,303,706	1,130,324,689	6,704,769	(805,516)	6,704,769	(805,516)	
Total		30,894,521,807	30,941,249,336	(14,753,525)	144,057,864	61,481,054	30,941,249,336	(14,753,525)	144,057,864	31,070,553,675	109,647,806	(14,753,525)	109,647,806	(14,753,525)	

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions
and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Jun 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2023	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,086,687,540	580,785 (5,570)	(2,442,612) (58,810)	5,084,805,714	511,161 (5,570)	(2,442,612) (58,810)	5,082,874,263	790,942 (5,570)	(2,442,612) (58,810)
System Generation	SG	97,680,479	-	-	97,616,099	-	-	97,551,719	-	-
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	335,165	-	-	335,165	-	-	335,165	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,267,178	12,884	-	128,280,062	12,884	-	128,292,946	12,884	-
Total Steam Plant		5,342,798,483	588,099	(2,501,422)	5,340,885,170	518,475	(2,501,422)	5,338,902,223	798,256	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	853,689,254	(84,780)	(244,985)	853,359,489	(84,780)	(244,985)	853,029,723	(84,780)	(244,985)
System Generation	SG-U	202,654,483	(74,826)	(76,017)	202,503,639	(74,826)	(76,017)	202,352,796	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,154,865,865	(159,606)	(321,002)	1,154,385,256	(159,606)	(321,002)	1,153,904,647	(159,606)	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	569,711,655	73,884	(92,879)	569,692,660	26,655	(92,879)	569,626,437	26,655	(92,879)
Control Area Generation - East	CAGE	1,464,399,653	(47,259)	(1,535,625)	1,462,816,769	(47,259)	(1,535,625)	1,461,233,885	(47,259)	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,424,658,780	35,267	(122,592)	3,424,571,455	35,267	(122,592)	3,424,484,130	3,631,235	(122,592)
Total Other Plant		5,437,602,210	61,892	(1,751,095)	5,435,913,006	14,663	(1,751,095)	5,434,176,574	3,610,631	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	18,329,450	-	(2,807)	18,326,643	-	(2,807)	18,323,836	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,779,233,436	8,860,925	(1,369,981)	7,786,724,379	14,735,696	(1,369,981)	7,800,090,094	5,067,668	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,966,414,046	8,860,925	(1,372,788)	7,973,902,183	14,735,696	(1,372,788)	7,987,265,091	5,067,668	(1,372,788)
Distribution Plant:										
California	CA	367,334,023	3,979,072	(151,471)	371,161,624	701,787	(151,471)	371,711,941	585,344	(151,471)
Oregon	OR	2,512,473,362	16,910,320	(1,833,415)	2,527,550,267	6,439,549	(1,833,415)	2,532,156,401	3,738,479	(1,833,415)
Washington	WA	625,561,243	4,453,038	(198,519)	629,815,762	1,304,789	(198,519)	630,922,031	773,249	(198,519)
Eastern Wyoming	WYP	742,892,672	1,947,187	(276,213)	744,563,646	2,173,215	(276,213)	746,460,648	2,098,905	(276,213)
Utah	UT	3,799,272,518	14,678,822	(1,532,456)	3,812,418,884	15,765,392	(1,532,456)	3,822,651,820	16,827,453	(1,532,456)
Idaho	ID	440,988,771	1,632,870	(195,685)	442,425,956	1,836,567	(195,685)	444,066,838	1,943,130	(195,685)
Western Wyoming	WYU	151,795,768	-	(31,377)	151,764,391	-	(31,377)	151,733,014	-	(31,377)
Total Distribution Plant		8,640,318,357	43,601,309	(4,219,136)	8,679,700,530	28,221,299	(4,219,136)	8,703,702,694	25,966,559	(4,219,136)

**PacifiCorp
Washington 2023 General Rate Case
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and Retirements (Total Company)**

Description	Factor	Adjusted EPIS Balance Jun 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2023	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements
General Plant:										
California	CA	22,481,660	35,271	(57,419)	22,459,512	14,321	(57,419)	22,416,414	303,193	(57,419)
Oregon	OR	219,687,024	263,965	(610,103)	219,340,886	291,970	(610,103)	219,022,752	498,362	(610,103)
Washington	WA	49,974,692	52,831	(110,961)	49,916,562	23,420	(110,961)	49,829,021	45,626	(110,961)
Eastern Wyoming	WYP	104,156,061	4,333,009	(183,594)	108,305,476	597,131	(183,594)	108,719,013	436,223	(183,594)
Utah	UT	282,386,015	876,446	(448,297)	282,814,164	1,333,614	(448,297)	283,699,481	1,177,695	(448,297)
Idaho	ID	59,571,913	157,271	(66,774)	59,662,410	223,367	(66,774)	59,819,003	171,762	(66,774)
Western Wyoming	WYU	19,422,164	-	(26,923)	19,395,242	-	(26,923)	19,368,319	-	(26,923)
Control Area Generation - West	CAGW	2,721,319	-	(16,338)	2,704,981	-	(16,338)	2,688,643	108,456	(16,338)
Control Area Generation - East	CAGE	91,667,651	72,054	(328,370)	91,411,335	735,412	(328,370)	91,818,377	224,686	(328,370)
System Generation	SG	215,419,849	103,573	(338,180)	215,185,242	103,573	(338,180)	214,950,635	103,573	(338,180)
General Office	SO	377,182,148	4,439,480	(1,382,441)	380,239,188	2,007,348	(1,382,441)	380,864,095	1,665,280	(1,382,441)
Customer Service	CN	16,222,759	-	(98,350)	16,124,409	-	(98,350)	16,026,059	-	(98,350)
Jim Bridger	JBG	21,290,972	-	(103,369)	21,187,603	-	(103,369)	21,084,234	-	(103,369)
Control Area Energy - East	CAEE	3,217,915	-	(11,448)	3,206,467	-	(11,448)	3,195,019	-	(11,448)
Total General Plant		1,485,402,143	10,333,901	(3,782,567)	1,491,953,477	5,330,156	(3,782,567)	1,493,501,067	4,734,855	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	228,990,656	-	(170,038)	228,820,618	-	(170,038)	228,650,580	-	(170,038)
Control Area Generation - West	CAGW	29,279,530	-	(1,399)	29,278,131	-	(1,399)	29,276,732	-	(1,399)
Control Area Generation - East	CAGE	69,712,170	-	(16,871)	69,695,300	-	(16,871)	69,678,429	-	(16,871)
Idaho	ID	4,368,383	-	(86)	4,368,297	-	(86)	4,368,211	-	(86)
Oregon	OR	4,611,056	-	(363)	4,610,692	-	(363)	4,610,329	-	(363)
Control Area Energy - East	CAEE	4,446	-	(388)	4,058	-	(388)	3,669	-	(388)
System Generation	SG	118,951,320	-	(35,087)	118,916,234	-	(35,087)	118,881,147	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,389,088	-	(4,666)	103,394,422	-	(4,666)	103,389,757	-	(4,666)
System Generation	SG-J	10,298,089	-	(16,977)	10,281,112	-	(16,977)	10,264,135	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	506,159,314	8,783,636	(558,870)	514,384,080	2,468,190	(558,870)	516,293,400	3,321,610	(558,870)
Utah	UT	(24,564,804)	-	(771)	(24,565,575)	-	(771)	(24,566,346)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,136,223,942	8,783,636	(805,516)	1,144,202,062	2,468,190	(805,516)	1,145,864,737	3,321,610	(805,516)
Total										
		31,165,447,966	72,070,155	(14,753,525)	31,222,764,586	51,128,872	(14,753,525)	31,259,139,933	43,339,972	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Sep 2023	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2023	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2023	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,081,222,593	4,388,793	(2,442,612)	5,083,168,774	8,372,366	(2,442,612)	5,089,098,529	23,081,586	(2,442,612)
System Generation	SG	97,487,339	(5,570)	(58,810)	97,422,959	(5,570)	(58,810)	97,358,579	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	335,165	-	-	335,165	-	-	335,165	820,832	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,305,830	12,884	-	128,318,714	12,884	-	128,331,598	65,930	-
Total Steam Plant		5,337,199,057	4,396,107	(2,501,422)	5,339,093,743	8,379,680	(2,501,422)	5,344,972,002	23,972,778	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	852,699,958	147,498	(244,985)	852,602,471	2,328,606	(244,985)	854,686,092	45,374,081	(244,985)
System Generation	SG-U	202,201,963	7,026,721	(76,017)	209,152,657	6,852,643	(76,017)	215,929,283	7,499,757	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,153,424,039	7,174,219	(321,002)	1,160,277,256	9,181,250	(321,002)	1,169,137,503	52,873,838	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	569,560,214	26,655	(92,879)	569,493,990	3,406,350	(92,879)	572,807,462	676,847	(92,879)
Control Area Generation - East	CAGE	1,459,651,001	45,601,510	(1,535,625)	1,503,716,885	(47,259)	(1,535,625)	1,502,134,001	2,213,954	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,427,992,773	69,785	(122,592)	3,427,939,967	81,648,371	(122,592)	3,509,465,746	4,240,126	(122,592)
Total Other Plant		5,436,036,110	45,697,950	(1,751,095)	5,479,982,965	85,007,462	(1,751,095)	5,563,239,331	7,130,927	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	18,321,029	-	(2,807)	18,318,222	-	(2,807)	18,315,415	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,803,787,781	38,798,621	(1,369,981)	7,841,216,422	74,252,947	(1,369,981)	7,914,099,387	57,795,694	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		7,990,959,971	38,798,621	(1,372,788)	8,028,385,804	74,252,947	(1,372,788)	8,101,265,963	57,795,694	(1,372,788)
Distribution Plant:										
California	CA	372,145,815	1,657,446	(151,471)	373,651,790	1,377,061	(151,471)	374,877,380	54,070,742	(151,471)
Oregon	OR	2,534,061,465	4,932,753	(1,833,415)	2,537,160,803	5,820,825	(1,833,415)	2,541,148,214	35,385,477	(1,833,415)
Washington	WA	631,496,760	1,108,536	(198,519)	632,406,776	980,789	(198,519)	633,189,046	7,109,541	(198,519)
Eastern Wyoming	WYP	748,283,339	1,730,060	(276,213)	749,737,186	1,624,552	(276,213)	751,085,525	1,588,582	(276,213)
Utah	UT	3,841,946,817	22,607,585	(1,532,456)	3,863,021,946	18,203,679	(1,532,456)	3,879,693,170	77,421,688	(1,532,456)
Idaho	ID	445,814,283	1,601,456	(195,685)	447,220,055	1,480,903	(195,685)	448,505,274	1,481,786	(195,685)
Western Wyoming	WYU	151,701,637	-	(31,377)	151,670,261	-	(31,377)	151,638,884	-	(31,377)
Total Distribution Plant		8,725,450,117	33,637,836	(4,219,136)	8,754,868,818	29,487,811	(4,219,136)	8,780,137,493	177,057,817	(4,219,136)

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Description	Factor	Adjusted EPIS Balance Sep 2023	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2023	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2023	Capital Additions	Retirements
General Plant:										
California	CA	22,662,188	40,712	(57,419)	22,645,481	21,928	(57,419)	22,609,990	1,803,449	(57,419)
Oregon	OR	218,911,010	807,202	(610,103)	219,108,109	233,840	(610,103)	218,731,846	10,930,426	(610,103)
Washington	WA	49,763,686	61,178	(110,961)	49,713,903	36,837	(110,961)	49,639,779	2,015,665	(110,961)
Eastern Wyoming	WYP	108,971,642	596,801	(183,594)	109,384,849	798,824	(183,594)	110,000,079	1,130,048	(183,594)
Utah	UT	284,428,879	2,513,518	(448,297)	286,494,100	2,139,399	(448,297)	288,185,202	3,583,169	(448,297)
Idaho	ID	59,923,990	223,545	(66,774)	60,080,761	289,587	(66,774)	60,303,573	811,179	(66,774)
Western Wyoming	WYU	19,341,396	-	(26,923)	19,314,473	-	(26,923)	19,287,551	-	(26,923)
Control Area Generation - West	CAGW	2,780,761	597,345	(16,338)	3,361,769	446,710	(16,338)	3,792,141	1,614,707	(16,338)
Control Area Generation - East	CAGE	91,714,694	1,317,344	(328,370)	92,703,668	862,156	(328,370)	93,237,455	2,976,139	(328,370)
System Generation	SG	214,716,028	103,573	(338,180)	214,481,421	103,573	(338,180)	214,246,813	103,573	(338,180)
General Office	SO	381,146,934	2,021,607	(1,382,441)	381,786,100	1,627,909	(1,382,441)	382,031,569	4,254,241	(1,382,441)
Customer Service	CN	15,927,709	-	(98,350)	15,829,359	-	(98,350)	15,731,008	-	(98,350)
Jim Bridger	JBG	20,980,866	-	(103,369)	20,877,497	-	(103,369)	20,774,128	-	(103,369)
Control Area Energy - East	CAEE	3,183,572	-	(11,448)	3,172,124	-	(11,448)	3,160,676	-	(11,448)
Total General Plant		1,494,453,355	8,282,827	(3,782,567)	1,498,953,615	6,560,762	(3,782,567)	1,501,731,810	29,222,595	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	228,480,542	-	(170,038)	228,310,504	-	(170,038)	228,140,466	-	(170,038)
Control Area Generation - West	CAGW	29,275,333	-	(1,399)	29,273,934	-	(1,399)	29,272,536	-	(1,399)
Control Area Generation - East	CAGE	69,661,559	-	(16,871)	69,644,688	-	(16,871)	69,627,818	-	(16,871)
Idaho	ID	4,368,125	-	(86)	4,368,038	-	(86)	4,367,952	-	(86)
Oregon	OR	4,609,966	-	(363)	4,609,603	-	(363)	4,609,239	-	(363)
Control Area Energy - East	CAEE	3,281	-	(388)	2,893	-	(388)	2,504	-	(388)
System Generation	SG	118,846,061	-	(35,087)	118,810,974	-	(35,087)	118,775,888	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,385,091	-	(4,666)	103,380,425	-	(4,666)	103,375,760	-	(4,666)
System Generation	SG-U	10,247,158	-	(16,977)	10,230,180	-	(16,977)	10,213,203	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	519,056,140	2,452,197	(558,870)	520,949,467	2,629,980	(558,870)	523,020,578	15,779,847	(558,870)
Utah	UT	(24,567,117)	-	(771)	(24,567,889)	-	(771)	(24,568,660)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,148,380,831	2,452,197	(805,516)	1,150,027,513	2,629,980	(805,516)	1,151,851,978	15,779,847	(805,516)
Total										
		31,287,726,381	140,439,757	(14,753,525)	31,413,412,613	215,499,891	(14,753,525)	31,614,158,979	363,833,497	(14,753,525)

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and Retirements (Total Company)

Description	Factor	Adjusted EPIS Balance Dec 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2024	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2024	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	-	-	-
Control Area Generation - East	CAGE	5,109,747,504	661,566	(2,442,612)	5,107,966,458	599,957	(2,442,612)	5,108,123,804	3,732,106	(2,442,612)
System Generation	SG	97,294,199	(5,570)	(58,810)	97,229,819	(5,570)	(58,810)	97,165,439	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,155,997	-	-	1,155,997	-	-	1,155,997	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,397,528	13,271	-	128,410,799	13,271	-	128,424,069	13,271	-
Total Steam Plant		5,366,443,358	669,267	(2,501,422)	5,364,611,203	607,657	(2,501,422)	5,362,717,439	3,739,807	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	899,815,188	(84,780)	(244,985)	899,485,422	(84,780)	(244,985)	899,155,657	(84,780)	(244,985)
System Generation	SG-U	223,353,023	(74,826)	(76,017)	223,202,179	(74,826)	(76,017)	223,051,336	(74,826)	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,221,690,338	(159,606)	(321,002)	1,221,209,730	(159,606)	(321,002)	1,220,729,121	(159,606)	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	573,391,431	21,434	(92,879)	573,319,986	21,434	(92,879)	573,248,542	21,434	(92,879)
Control Area Generation - East	CAGE	1,502,812,330	(45,493)	(1,535,625)	1,501,231,213	(45,493)	(1,535,625)	1,499,650,095	(45,493)	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,513,583,280	771,290	(122,592)	3,514,231,978	771,290	(122,592)	3,514,880,676	6,739,020	(122,592)
Total Other Plant		5,568,619,163	747,231	(1,751,095)	5,567,615,299	747,231	(1,751,095)	5,566,611,436	6,714,962	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	18,312,608	-	(2,807)	18,309,801	-	(2,807)	18,306,994	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	7,970,525,100	3,099,145	(1,369,981)	7,972,254,264	8,302,722	(1,369,981)	7,979,187,005	4,363,465	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,157,688,869	3,099,145	(1,372,788)	8,159,415,225	8,302,722	(1,372,788)	8,166,345,160	4,363,465	(1,372,788)
Distribution Plant:										
California	CA	428,796,652	86,966	(151,471)	428,732,147	43,511	(151,471)	428,624,187	198,399	(151,471)
Oregon	OR	2,574,700,276	4,050,755	(1,833,415)	2,576,917,616	4,770,404	(1,833,415)	2,579,854,606	13,894,582	(1,833,415)
Washington	WA	640,100,068	243,246	(198,519)	640,144,795	245,613	(198,519)	640,191,888	773,382	(198,519)
Eastern Wyoming	WYP	752,397,894	1,270,382	(276,213)	753,392,062	1,398,300	(276,213)	754,514,148	1,712,290	(276,213)
Utah	UT	3,955,582,402	8,663,664	(1,532,456)	3,962,713,610	15,947,614	(1,532,456)	3,977,128,768	11,515,634	(1,532,456)
Idaho	ID	449,791,376	1,188,445	(195,685)	450,784,136	1,234,851	(195,685)	451,823,302	1,647,644	(195,685)
Western Wyoming	WYU	151,607,507	-	(31,377)	151,576,130	-	(31,377)	151,544,753	-	(31,377)
Total Distribution Plant		8,952,976,174	15,503,457	(4,219,136)	8,964,260,495	23,640,292	(4,219,136)	8,983,681,652	29,741,931	(4,219,136)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Dec 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2024	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2024	Capital Additions	Retirements
General Plant:										
California	CA	24,356,020	8,531	(57,419)	24,307,132	7,090	(57,419)	24,256,803	10,324	(57,419)
Oregon	OR	229,052,169	37,788	(610,103)	228,479,853	44,745	(610,103)	227,914,495	72,830	(610,103)
Washington	WA	51,544,483	12,219	(110,961)	51,445,740	11,622	(110,961)	51,346,401	18,014	(110,961)
Eastern Wyoming	WYP	110,946,532	589,270	(183,594)	111,352,208	262,562	(183,594)	111,431,176	3,510,350	(183,594)
Utah	UT	291,320,074	1,299,374	(448,297)	292,171,151	530,136	(448,297)	292,252,990	634,245	(448,297)
Idaho	ID	61,047,978	236,095	(66,774)	61,217,298	127,096	(66,774)	61,277,620	142,280	(66,774)
Western Wyoming	WYU	19,260,628	-	(26,923)	19,233,705	-	(26,923)	19,206,782	-	(26,923)
Control Area Generation - West	CAGW	5,390,510	1,104	(16,338)	5,375,276	3,313	(16,338)	5,362,250	6,631	(16,338)
Control Area Generation - East	CAGE	95,885,224	58,269	(328,370)	95,615,123	58,269	(328,370)	95,345,022	58,269	(328,370)
System Generation	SG	214,012,206	113,481	(338,180)	213,787,507	113,481	(338,180)	213,562,809	113,481	(338,180)
General Office	SO	384,903,369	1,198,897	(1,382,441)	384,719,825	2,516,037	(1,382,441)	385,853,421	2,054,824	(1,382,441)
Customer Service	CN	15,632,658	-	(98,350)	15,534,308	-	(98,350)	15,435,958	-	(98,350)
Jim Bridger	JBG	20,670,760	-	(103,369)	20,567,391	-	(103,369)	20,464,022	-	(103,369)
Control Area Energy - East	CAEE	3,149,228	-	(11,448)	3,137,780	-	(11,448)	3,126,332	-	(11,448)
Total General Plant		1,527,171,838	3,555,026	(3,782,567)	1,526,944,298	3,674,350	(3,782,567)	1,528,836,081	6,621,249	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	227,970,428	-	(170,038)	227,800,390	-	(170,038)	227,630,352	-	(170,038)
Control Area Generation - West	CAGW	29,271,137	-	(1,399)	29,269,738	-	(1,399)	29,268,339	-	(1,399)
Control Area Generation - East	CAGE	69,610,947	-	(16,871)	69,594,077	-	(16,871)	69,577,206	-	(16,871)
Idaho	ID	4,367,866	-	(86)	4,367,780	-	(86)	4,367,693	-	(86)
Oregon	OR	4,608,876	-	(363)	4,608,513	-	(363)	4,608,149	-	(363)
Control Area Energy - East	CAEE	2,116	-	(388)	1,728	-	(388)	1,339	-	(388)
System Generation	SG	118,740,801	-	(35,087)	118,705,715	-	(35,087)	118,670,628	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,371,094	-	(4,666)	103,366,429	-	(4,666)	103,361,763	-	(4,666)
System Generation	SG-U	10,196,226	-	(16,977)	10,179,249	-	(16,977)	10,162,272	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	538,241,555	3,764,425	(558,870)	541,447,110	2,746,477	(558,870)	543,634,717	11,289,279	(558,870)
Utah	UT	(24,569,431)	-	(771)	(24,570,202)	-	(771)	(24,570,973)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,166,826,309	3,764,425	(805,516)	1,169,785,219	2,746,477	(805,516)	1,171,726,181	11,289,279	(805,516)
Total										
		31,963,238,951	27,178,945	(14,753,525)	31,975,664,371	39,559,124	(14,753,525)	32,000,469,970	62,311,086	(14,753,525)

PacifiCorp
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Pro Forma Major Plant Additions
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Description	Factor	Adjusted EPIS Balance		Capital Additions		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements	
		Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024
Steam Production Plant:													
Control Area Generation - West	CAGW	(0)	(0)	-	-	-	-	-	-	-	-	-	-
Control Area Generation - East	CAGE	5,107,413,298	5,132,582,161	27,611,475	(2,442,612)	(2,442,612)	(2,442,612)	1,219,785	(2,442,612)	4,805,175	(2,442,612)	(2,442,612)	(2,442,612)
System Generation	SG	97,101,059	97,036,679	(5,570)	(58,810)	(58,810)	(58,810)	(5,570)	(58,810)	96,972,299	(5,570)	(58,810)	(58,810)
Jim Bridger	JBG	(0)	(0)	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	CAGE	1,155,997	1,155,997	-	-	-	-	-	-	1,155,997	-	-	-
Geothermal - Blundell	SG	29,848,130	29,848,130	-	-	-	-	-	-	29,848,130	-	-	-
Geothermal - Blundell	SG	128,437,340	128,450,611	13,271	-	13,271	-	13,271	-	128,463,881	115,778	-	-
Total Steam Plant		5,363,955,824	5,389,073,578	27,619,176	(2,501,422)	(2,501,422)	(2,501,422)	1,227,486	(2,501,422)	5,387,799,842	4,915,383	(2,501,422)	(2,501,422)
Hydro Production Plant:													
System Generation	SG-P	898,825,891	902,239,051	3,658,144	(244,985)	(244,985)	(244,985)	(84,780)	(244,985)	901,909,285	2,797,980	(244,985)	(244,985)
System Generation	SG-U	222,900,493	222,749,650	(74,826)	(76,017)	(76,017)	(76,017)	(74,826)	(76,017)	222,598,807	3,453,293	(76,017)	(76,017)
Kiamath	SG-P	98,522,128	98,522,128	-	-	-	-	-	-	98,522,128	-	-	-
Total Hydro Plant		1,220,248,512	1,223,510,828	3,583,318	(321,002)	(321,002)	(321,002)	(159,606)	(321,002)	1,223,030,220	6,251,273	(321,002)	(321,002)
Other Production Plant:													
Control Area Generation - West	CAGW	573,177,098	573,105,654	21,434	(92,879)	(92,879)	(92,879)	21,434	(92,879)	573,034,210	1,012,702	(92,879)	(92,879)
Control Area Generation - East	CAGE	1,498,068,978	1,525,523,874	28,990,521	(1,535,625)	(1,535,625)	(1,535,625)	584,331	(1,535,625)	1,524,572,580	(9,169)	(1,535,625)	(1,535,625)
System Generation	SG	(21,167,878)	(21,167,878)	-	-	-	-	-	-	(21,167,878)	-	-	-
System Generation - Wind	SG-W	3,521,497,105	3,522,145,803	771,290	(122,592)	(122,592)	(122,592)	771,290	(122,592)	3,522,794,501	6,739,020	(122,592)	(122,592)
Total Other Plant		5,571,575,303	5,599,607,452	29,783,245	(1,751,095)	(1,751,095)	(1,751,095)	1,377,055	(1,751,095)	5,599,233,412	7,742,554	(1,751,095)	(1,751,095)
Transmission Plant:													
Control Area Generation - West	CAGW	18,304,186	18,301,379	-	(2,807)	(2,807)	(2,807)	18,301,379	(2,807)	18,298,572	-	(2,807)	(2,807)
Control Area Generation - East	CAGE	168,851,161	168,851,161	-	-	-	-	168,851,161	-	168,851,161	-	-	-
System Generation	SG	7,982,180,489	7,985,275,032	4,464,524	(1,369,981)	(1,369,981)	(1,369,981)	53,751,027	(1,369,981)	8,037,656,078	88,014,201	(1,369,981)	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,169,335,836	8,172,427,572	4,464,524	(1,372,788)	(1,372,788)	(1,372,788)	53,751,027	(1,372,788)	8,224,805,811	88,014,201	(1,372,788)	(1,372,788)
Distribution Plant:													
California	CA	428,671,115	428,702,990	183,345	(151,471)	(151,471)	(151,471)	198,410	(151,471)	428,749,929	196,047	(151,471)	(151,471)
Oregon	OR	2,591,915,772	2,597,781,983	7,699,625	(1,833,415)	(1,833,415)	(1,833,415)	24,981,015	(1,833,415)	2,620,929,583	21,955,742	(1,833,415)	(1,833,415)
Washington	WA	640,766,751	641,399,990	831,759	(198,519)	(198,519)	(198,519)	829,331	(198,519)	642,030,802	728,543	(198,519)	(198,519)
Eastern Wyoming	WYP	755,950,225	757,450,325	1,776,314	(276,213)	(276,213)	(276,213)	14,879,069	(276,213)	772,053,181	2,123,286	(276,213)	(276,213)
Utah	UT	3,987,111,946	4,006,342,793	20,763,303	(1,532,456)	(1,532,456)	(1,532,456)	47,200,462	(1,532,456)	4,052,010,800	26,478,610	(1,532,456)	(1,532,456)
Idaho	ID	453,275,262	454,772,651	1,693,074	(195,685)	(195,685)	(195,685)	10,634,408	(195,685)	465,211,375	1,783,769	(195,685)	(195,685)
Western Wyoming	WYU	151,513,376	151,481,999	-	(31,377)	(31,377)	(31,377)	151,481,999	(31,377)	151,450,623	-	(31,377)	(31,377)
Total Distribution Plant		9,009,204,447	9,037,932,732	32,947,420	(4,219,136)	(4,219,136)	(4,219,136)	98,722,696	(4,219,136)	9,132,436,292	53,265,997	(4,219,136)	(4,219,136)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance		Capital Additions		Retirements		Adjusted EPIS Balance		Capital Additions		Retirements	
		Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Mar 2024	Apr 2024
General Plant:													
California	CA	24,209,708	24,157,700	5,411	13,887	(57,419)	(57,419)	24,114,168	21,365	(57,419)			(57,419)
Oregon	OR	227,377,221	226,873,645	106,527	190,694	(610,103)	(610,103)	226,454,235	163,973	(610,103)			(610,103)
Washington	WA	51,253,454	51,156,982	14,489	51,379	(110,961)	(110,961)	51,097,400	58,606	(110,961)			(110,961)
Eastern Wyoming	WYP	114,757,931	114,880,060	305,722	431,823	(183,594)	(183,594)	115,128,288	602,201	(183,594)			(183,594)
Utah	UT	292,438,938	292,623,572	632,931	929,925	(448,297)	(448,297)	293,105,200	1,328,992	(448,297)			(448,297)
Idaho	ID	61,353,126	61,427,642	141,291	182,601	(66,774)	(66,774)	61,543,468	238,757	(66,774)			(66,774)
Western Wyoming	WYU	19,179,860	19,152,937	-	-	(26,923)	(26,923)	19,126,014	-	(26,923)			(26,923)
Control Area Generation - West	CAGW	5,352,543	5,347,264	11,059	22,121	(16,338)	(16,338)	5,353,047	3,124,588	(16,338)			(16,338)
Control Area Generation - East	CAGE	95,074,922	94,804,821	58,269	100,154	(328,370)	(328,370)	94,576,605	3,275,321	(328,370)			(328,370)
System Generation	SG	213,338,110	213,113,411	113,481	113,481	(338,180)	(338,180)	212,888,712	113,481	(338,180)			(338,180)
General Office	SO	386,525,805	387,405,309	2,261,945	877,257	(1,382,441)	(1,382,441)	386,900,126	2,406,151	(1,382,441)			(1,382,441)
Customer Service	CN	15,337,608	15,239,258	-	-	(98,350)	(98,350)	15,140,908	-	(98,350)			(98,350)
Jim Bridger	JBG	20,360,654	20,257,285	-	-	(103,369)	(103,369)	20,153,917	-	(103,369)			(103,369)
Control Area Energy - East	CAEE	3,114,884	3,103,437	-	-	(11,448)	(11,448)	3,091,989	-	(11,448)			(11,448)
Total General Plant		1,529,674,763	1,529,543,323	3,651,126	2,913,322	(3,782,567)	(3,782,567)	1,528,674,077	11,333,435	(3,782,567)			(3,782,567)
Mining Plant:													
Coal Mine	CAEE	1,822,901	1,822,901	-	-	-	-	1,822,901	-	-			-
Total Mining Plant		1,822,901	1,822,901	-	-	-	-	1,822,901	-	-			-
Intangible Plant:													
California	CA	481,167	481,167	-	-	-	-	481,167	-	-			-
Customer Service	CN	227,460,314	227,290,276	-	-	(170,038)	(170,038)	227,120,238	-	(170,038)			(170,038)
Control Area Generation - West	CAGW	29,266,940	29,265,541	-	-	(1,399)	(1,399)	29,264,142	-	(1,399)			(1,399)
Control Area Generation - East	CAGE	69,560,336	69,543,465	-	-	(16,871)	(16,871)	69,526,594	-	(16,871)			(16,871)
Idaho	ID	4,367,607	4,367,521	-	-	(86)	(86)	4,367,435	-	(86)			(86)
Oregon	OR	4,607,786	4,607,423	-	-	(363)	(363)	4,607,059	-	(363)			(363)
Control Area Energy - East	CAEE	951	563	-	-	(388)	(388)	174	-	(388)			(388)
System Generation	SG	118,635,541	118,600,455	-	-	(35,087)	(35,087)	118,565,368	-	(35,087)			(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750	-	-	-	-	74,111,750	-	-			-
System Generation	SG-U	103,357,098	103,352,432	-	-	(4,666)	(4,666)	103,347,766	-	(4,666)			(4,666)
System Generation	SG-U	10,146,295	10,128,318	-	-	(16,977)	(16,977)	10,111,341	-	(16,977)			(16,977)
Jim Bridger	JBG	2,634,359	2,634,359	-	-	-	-	2,634,359	-	-			-
General Office	SO	564,365,126	566,842,807	3,036,551	1,327,675	(558,870)	(558,870)	557,611,613	6,132,731	(558,870)			(558,870)
Utah	UT	(24,571,744)	(24,572,515)	-	-	(771)	(771)	(24,573,286)	-	(771)			(771)
Washington	WA	2,036,986	2,036,986	-	-	-	-	2,036,986	-	-			-
Eastern Wyoming	WYP	5,750,431	5,750,431	-	-	-	-	5,750,431	-	-			-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-			-
Total Intangible Plant		1,182,209,944	1,184,440,980	3,036,551	1,327,675	(805,516)	(805,516)	1,184,963,140	6,132,731	(805,516)			(805,516)
Total		32,048,027,531	32,138,359,366	105,085,360	159,159,654	(14,753,525)	(14,753,525)	32,282,765,495	177,655,574	(14,753,525)			(14,753,525)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Jun 2024	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2024	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2024	Capital Additions	Retirements
Steam Production Plant:										
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-
Control Area Generation - East	CAGE	5,133,721,898	586,961	(2,442,612)	5,131,866,247	614,639	(2,442,612)	5,130,038,275	835,780	(2,442,612)
System Generation	SG	96,907,919	(5,570)	(58,810)	96,843,539	(5,570)	(58,810)	96,779,159	(5,570)	(58,810)
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-
Pollution Control Equipment	CAGE	1,155,997	689,026	-	1,845,023	-	-	1,845,023	-	-
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-
Geothermal - Blundell	SG	128,579,659	13,271	-	128,592,930	13,271	-	128,606,200	13,271	-
Total Steam Plant		5,390,213,603	1,283,688	(2,501,422)	5,388,995,869	622,340	(2,501,422)	5,387,116,787	843,480	(2,501,422)
Hydro Production Plant:										
System Generation	SG-P	904,462,280	(84,780)	(244,985)	904,132,515	(84,780)	(244,985)	903,802,749	5,152,078	(244,985)
System Generation	SG-U	225,976,082	(74,826)	(76,017)	225,825,239	(74,826)	(76,017)	225,674,396	4,580,965	(76,017)
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-
Total Hydro Plant		1,228,960,491	(159,606)	(321,002)	1,228,479,882	(159,606)	(321,002)	1,227,999,273	9,733,044	(321,002)
Other Production Plant:										
Control Area Generation - West	CAGW	573,954,033	21,434	(92,879)	573,882,589	21,434	(92,879)	573,811,145	21,434	(92,879)
Control Area Generation - East	CAGE	1,523,027,786	139,524	(1,535,625)	1,521,631,686	(45,493)	(1,535,625)	1,520,050,568	(45,493)	(1,535,625)
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-
System Generation - Wind	SG-W	3,529,410,929	1,090,890	(122,592)	3,530,379,227	771,290	(122,592)	3,531,027,925	6,739,020	(122,592)
Total Other Plant		5,605,224,871	1,251,848	(1,751,095)	5,604,725,624	747,231	(1,751,095)	5,603,721,760	6,714,962	(1,751,095)
Transmission Plant:										
Control Area Generation - West	CAGW	18,295,765	-	(2,807)	18,292,958	-	(2,807)	18,290,151	-	(2,807)
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-
System Generation	SG	8,124,300,297	10,569,703	(1,369,981)	8,133,500,019	66,053,842	(1,369,981)	8,198,183,879	25,655,747	(1,369,981)
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,311,447,223	10,569,703	(1,372,788)	8,320,644,138	66,053,842	(1,372,788)	8,385,325,191	25,655,747	(1,372,788)
Distribution Plant:										
California	CA	428,794,505	294,187	(151,471)	428,937,222	197,918	(151,471)	428,983,670	129,081	(151,471)
Oregon	OR	2,641,051,911	19,555,606	(1,833,415)	2,658,774,102	6,623,808	(1,833,415)	2,663,564,496	4,439,468	(1,833,415)
Washington	WA	642,560,825	1,038,714	(198,519)	643,401,019	769,624	(198,519)	643,972,124	433,961	(198,519)
Eastern Wyoming	WYP	773,900,253	1,871,334	(276,213)	775,495,374	2,093,988	(276,213)	777,313,158	2,016,511	(276,213)
Utah	UT	4,076,956,954	19,576,282	(1,532,456)	4,095,000,780	26,077,556	(1,532,456)	4,119,545,880	17,939,346	(1,532,456)
Idaho	ID	466,799,459	1,649,411	(195,685)	468,253,185	1,889,310	(195,685)	469,946,811	1,984,583	(195,685)
Western Wyoming	WYU	151,419,246	-	(31,377)	151,387,869	-	(31,377)	151,356,492	-	(31,377)
Total Distribution Plant		9,181,483,153	43,985,534	(4,219,136)	9,221,249,552	37,652,214	(4,219,136)	9,254,682,630	26,942,950	(4,219,136)

**PacifiCorp
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Description	Factor	Adjusted EPIS Balance Jun 2024	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2024	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2024	Capital Additions	Retirements
General Plant:										
California	CA	24,078,114	37,394	(57,419)	24,058,088	15,438	(57,419)	24,016,107	33,621	(57,419)
Oregon	OR	226,008,105	346,135	(610,103)	225,744,137	442,540	(610,103)	225,576,573	260,151	(610,103)
Washington	WA	51,045,045	86,252	(110,961)	51,020,336	52,937	(110,961)	50,962,312	76,836	(110,961)
Eastern Wyoming	WYP	115,546,895	391,892	(183,594)	115,755,193	602,401	(183,594)	116,174,000	437,399	(183,594)
Utah	UT	293,985,895	835,802	(448,297)	294,373,400	1,329,680	(448,297)	295,254,784	1,278,996	(448,297)
Idaho	ID	61,715,451	169,236	(66,774)	61,817,912	237,886	(66,774)	61,989,024	325,154	(66,774)
Western Wyoming	WYU	19,099,091	-	(26,923)	19,072,169	-	(26,923)	19,045,246	-	(26,923)
Control Area Generation - West	CAGW	8,461,298	33,280	(16,338)	8,478,240	193,746	(16,338)	8,655,648	33,252	(16,338)
Control Area Generation - East	CAGE	97,523,556	67,959	(328,370)	97,263,146	393,451	(328,370)	97,328,227	226,114	(328,370)
System Generation	SG	212,664,013	113,481	(338,180)	212,439,314	113,481	(338,180)	212,214,615	113,481	(338,180)
General Office	SO	387,923,836	1,891,955	(1,382,441)	388,433,350	1,918,831	(1,382,441)	388,969,740	1,828,984	(1,382,441)
Customer Service	CN	15,042,568	-	(98,350)	14,944,208	-	(98,350)	14,845,858	-	(98,350)
Jim Bridger	JBG	20,050,548	-	(103,369)	19,947,179	-	(103,369)	19,843,811	-	(103,369)
Control Area Energy - East	CAEE	3,080,541	-	(11,448)	3,069,093	-	(11,448)	3,057,645	-	(11,448)
Total General Plant		1,536,224,946	3,973,386	(3,782,567)	1,536,415,765	5,300,392	(3,782,567)	1,537,933,590	4,613,988	(3,782,567)
Mining Plant:										
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	226,950,200	-	(170,038)	226,780,162	-	(170,038)	226,610,124	-	(170,038)
Control Area Generation - West	CAGW	29,262,744	-	(1,399)	29,261,345	-	(1,399)	29,259,946	-	(1,399)
Control Area Generation - East	CAGE	69,509,724	-	(16,871)	69,492,853	-	(16,871)	69,475,983	-	(16,871)
Idaho	ID	4,367,348	-	(86)	4,367,262	-	(86)	4,367,176	-	(86)
Oregon	OR	4,606,696	-	(363)	4,606,333	-	(363)	4,605,970	-	(363)
Control Area Energy - East	CAEE	(214)	-	(388)	(602)	-	(388)	(991)	-	(388)
System Generation	SG	118,530,282	-	(35,087)	118,495,195	-	(35,087)	118,460,109	-	(35,087)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
System Generation	SG-U	103,343,101	-	(4,666)	103,338,435	-	(4,666)	103,333,770	-	(4,666)
System Generation	SG-U	10,094,364	-	(16,977)	10,077,387	-	(16,977)	10,060,410	-	(16,977)
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-
General Office	SO	563,185,474	1,586,098	(558,870)	564,212,701	4,044,832	(558,870)	567,698,664	3,015,031	(558,870)
Utah	UT	(24,574,057)	-	(771)	(24,574,828)	-	(771)	(24,575,600)	-	(771)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,190,290,355	1,586,098	(805,516)	1,191,070,937	4,044,832	(805,516)	1,194,310,254	3,015,031	(805,516)
Total										
		32,445,667,544	62,490,650	(14,753,525)	32,493,404,668	114,261,245	(14,753,525)	32,592,912,388	77,519,202	(14,753,525)

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Description	Factor	Adjusted EPIS Balance Sep 2024	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2024	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2024	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2024	
Steam Production Plant:												
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-	(0)	
Control Area Generation - East	CAGE	5,128,431,443	1,538,440	(2,442,612)	5,127,527,272	2,386,188	(2,442,612)	5,127,450,828	6,193,349	(2,442,612)	5,131,201,565	
System Generation	SG	96,714,779	(5,570)	(58,810)	96,650,399	(5,570)	(58,810)	96,586,019	(5,570)	(58,810)	96,521,639	
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-	(0)	
Pollution Control Equipment	CAGE	1,845,023	-	-	1,845,023	-	-	1,845,023	-	-	1,845,023	
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130	
Geothermal - Blundell	SG	128,619,471	13,271	-	128,632,741	13,271	-	128,646,012	13,271	-	128,659,282	
Total Steam Plant		5,385,458,846	1,546,141	(2,501,422)	5,384,503,565	2,373,868	(2,501,422)	5,384,376,012	6,201,050	(2,501,422)	5,388,075,640	
Hydro Production Plant:												
System Generation	SG-P	908,709,842	979,434	(244,985)	909,444,292	111,435	(244,985)	909,310,742	2,584,404	(244,985)	911,650,160	
System Generation	SG-U	230,179,344	710,470	(76,017)	230,813,797	13,921,817	(76,017)	244,659,596	2,182,432	(76,017)	246,766,011	
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	
Total Hydro Plant		1,237,411,314	1,689,904	(321,002)	1,238,780,216	14,033,252	(321,002)	1,252,492,466	4,766,836	(321,002)	1,256,938,299	
Other Production Plant:												
Control Area Generation - West	CAGW	573,739,701	21,434	(92,879)	573,668,257	21,434	(92,879)	573,596,812	689,451	(92,879)	574,193,385	
Control Area Generation - East	CAGE	1,518,469,451	(45,493)	(1,535,625)	1,516,888,333	(45,493)	(1,535,625)	1,515,307,216	28,417	(1,535,625)	1,513,800,008	
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	
System Generation - Wind	SG-W	3,537,644,354	812,443	(122,592)	3,538,334,205	812,443	(122,592)	3,539,024,056	7,159,141	(122,592)	3,546,060,606	
Total Other Plant		5,608,685,627	788,385	(1,751,095)	5,607,722,917	788,385	(1,751,095)	5,606,760,207	7,877,009	(1,751,095)	5,612,886,121	
Transmission Plant:												
Control Area Generation - West	CAGW	18,287,344	-	(2,807)	18,284,537	-	(2,807)	18,281,730	-	(2,807)	18,278,923	
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161	
System Generation	SG	8,222,469,645	17,555,153	(1,369,981)	8,238,654,817	23,281,330	(1,369,981)	8,260,566,166	87,367,159	(1,369,981)	8,345,563,344	
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	
Total Transmission Plant		8,409,608,150	17,555,153	(1,372,788)	8,425,790,514	23,281,330	(1,372,788)	8,447,699,057	87,367,159	(1,372,788)	8,533,693,427	
Distribution Plant:												
California	CA	428,981,280	94,409	(151,471)	428,904,218	72,385	(151,471)	428,825,133	131,001	(151,471)	428,804,664	
Oregon	OR	2,666,170,548	6,497,470	(1,833,415)	2,670,834,603	12,672,090	(1,833,415)	2,681,673,278	31,797,038	(1,833,415)	2,711,636,902	
Washington	WA	644,207,565	3,576,651	(198,519)	647,585,697	2,045,013	(198,519)	649,432,190	639,906	(198,519)	649,873,577	
Eastern Wyoming	WYP	779,053,456	1,628,608	(276,213)	780,405,851	1,525,705	(276,213)	781,655,342	5,820,983	(276,213)	787,200,112	
Utah	UT	4,135,952,770	18,898,938	(1,532,456)	4,153,319,252	11,811,155	(1,532,456)	4,163,597,951	46,490,661	(1,532,456)	4,208,556,156	
Idaho	ID	471,735,710	1,606,523	(195,685)	473,146,549	1,474,589	(195,685)	474,425,453	1,478,069	(195,685)	475,707,837	
Western Wyoming	WYU	151,325,115	-	(31,377)	151,293,738	-	(31,377)	151,262,361	-	(31,377)	151,230,985	
Total Distribution Plant		9,277,406,445	32,302,599	(4,219,136)	9,305,489,908	29,600,937	(4,219,136)	9,330,871,709	86,357,659	(4,219,136)	9,413,010,233	

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Description	Factor	Adjusted EPIS Balance Sep 2024	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2024	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2024	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2024
General Plant:											
California	CA	23,992,309	43,214	(57,419)	23,978,104	23,963	(57,419)	23,944,648	1,869,866	(57,419)	25,757,095
Oregon	OR	225,226,621	1,184,970	(610,103)	225,801,487	409,304	(610,103)	225,600,688	50,686,483	(610,103)	275,677,067
Washington	WA	50,928,187	72,538	(110,961)	50,889,764	47,581	(110,961)	50,826,384	3,802,228	(110,961)	54,517,651
Eastern Wyoming	WYP	116,427,805	604,241	(183,594)	116,848,452	1,510,425	(183,594)	118,175,283	2,714,583	(183,594)	120,706,272
Utah	UT	296,085,482	1,331,939	(448,297)	296,969,124	2,504,405	(448,297)	299,025,232	3,230,898	(448,297)	301,807,833
Idaho	ID	62,247,403	238,149	(66,774)	62,418,777	306,731	(66,774)	62,658,734	1,486,806	(66,774)	64,078,766
Western Wyoming	WYU	19,018,323	-	(26,923)	18,991,400	-	(26,923)	18,964,478	-	(26,923)	18,937,555
Control Area Generation - West	CAGW	8,672,562	11,112	(16,338)	8,667,336	261,187	(16,338)	8,912,185	1,651,704	(16,338)	10,547,551
Control Area Generation - East	CAGE	97,225,972	871,247	(328,370)	97,768,849	1,079,918	(328,370)	98,520,398	513,025	(328,370)	98,705,054
System Generation	SG	211,989,917	113,481	(338,180)	211,765,218	113,481	(338,180)	211,540,519	113,481	(338,180)	211,315,820
General Office	SO	389,416,284	1,619,051	(1,382,441)	389,652,894	1,893,090	(1,382,441)	390,163,544	4,490,851	(1,382,441)	393,271,954
Customer Service	CN	14,747,508	-	(98,350)	14,649,157	-	(98,350)	14,550,807	-	(98,350)	14,452,457
Jim Bridger	JBG	19,740,442	-	(103,369)	19,637,073	-	(103,369)	19,533,705	-	(103,369)	19,430,336
Control Area Energy - East	CAEE	3,046,197	-	(11,448)	3,034,749	-	(11,448)	3,023,302	-	(11,448)	3,011,854
Total General Plant		1,538,765,012	6,089,943	(3,782,567)	1,541,072,388	8,150,086	(3,782,567)	1,545,439,907	70,559,925	(3,782,567)	1,612,217,265
Mining Plant:											
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901
Intangible Plant:											
California	CA	481,167	-	-	481,167	-	-	481,167	-	-	481,167
Customer Service	CN	226,440,086	-	(170,038)	226,270,048	-	(170,038)	226,100,010	-	(170,038)	225,929,972
Control Area Generation - West	CAGW	29,258,547	-	(1,399)	29,257,148	-	(1,399)	29,255,749	-	(1,399)	29,254,351
Control Area Generation - East	CAGE	69,459,112	-	(16,871)	69,442,242	-	(16,871)	69,425,371	-	(16,871)	69,408,501
Idaho	ID	4,367,090	-	(86)	4,367,003	-	(86)	4,366,917	-	(86)	4,366,831
Oregon	OR	4,605,606	-	(363)	4,605,243	-	(363)	4,604,880	-	(363)	4,604,516
Control Area Energy - East	CAEE	(1,379)	-	(388)	(1,767)	-	(388)	(2,156)	-	(388)	(2,544)
System Generation	SG	118,425,022	-	(35,087)	118,389,936	-	(35,087)	118,354,849	-	(35,087)	118,319,762
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750
System Generation	SG-U	103,329,104	-	(4,666)	103,324,438	-	(4,666)	103,319,773	-	(4,666)	103,315,107
System Generation	SG-U	10,043,433	-	(16,977)	10,026,456	-	(16,977)	10,009,479	-	(16,977)	9,992,502
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359
General Office	SO	570,154,825	1,498,428	(558,870)	571,094,383	3,212,091	(558,870)	573,747,604	6,198,596	(558,870)	579,387,330
Utah	UT	(24,576,371)	-	(771)	(24,577,142)	-	(771)	(24,577,913)	-	(771)	(24,578,684)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,196,519,770	1,498,428	(805,516)	1,197,212,682	3,212,091	(805,516)	1,199,619,258	6,198,596	(805,516)	1,205,012,338
Total		32,655,678,064	61,470,553	(14,763,525)	32,702,395,092	81,439,949	(14,763,525)	32,769,081,516	289,328,233	(14,763,525)	33,023,656,224

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Description	Factor	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2025	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2025	Capital Additions	Retirements	Adjusted EPIS Balance Mar 2025	Capital Additions	
Steam Production Plant:												
Control Area Generation - West	CAGW	-	-	(0)	-	-	(0)	-	-	-	-	
Control Area Generation - East	CAGE	602,748	(2,442,612)	5,129,361,702	602,748	(2,442,612)	5,127,521,838	602,748	(2,442,612)	5,125,681,974	898,787	
System Generation	SG	(5,570)	(58,810)	96,457,259	(5,570)	(58,810)	96,392,879	(5,570)	(58,810)	96,328,499	(5,570)	
Jim Bridger	JBG	-	-	(0)	-	-	(0)	-	-	(0)	-	
Pollution Control Equipment	CAGE	-	-	1,845,023	-	-	1,845,023	-	-	1,845,023	-	
Geothermal - Blundell	SG	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-	
Geothermal - Blundell	SG	13,603	-	128,672,885	13,603	-	128,686,488	13,603	-	128,700,091	612,776	
Total Steam Plant		610,781	(2,501,422)	5,386,184,999	610,781	(2,501,422)	5,384,294,388	610,781	(2,501,422)	5,382,403,717	1,505,992	
Hydro Production Plant:												
System Generation	SG-P	(84,780)	(244,985)	911,320,395	472,770	(244,985)	911,548,180	(84,780)	(244,985)	911,218,414	(84,780)	
System Generation	SG-U	(74,826)	(76,017)	246,615,167	(74,826)	(76,017)	246,464,324	(74,826)	(76,017)	246,313,481	(74,826)	
Klamath	SG-P	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	
Total Hydro Plant		(159,606)	(321,002)	1,256,457,690	397,944	(321,002)	1,256,534,632	(159,606)	(321,002)	1,256,054,023	(159,606)	
Other Production Plant:												
Control Area Generation - West	CAGW	22,030	(92,879)	574,122,536	22,030	(92,879)	574,051,687	22,030	(92,879)	573,980,838	548,667	
Control Area Generation - East	CAGE	(43,973)	(1,535,625)	1,512,220,410	(43,973)	(1,535,625)	1,510,640,812	49,522,411	(1,535,625)	1,558,627,599	31,798,775	
System Generation	SG	-	-	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	
System Generation - Wind	SG-W	1,726,609	(122,592)	3,547,664,623	1,726,609	(122,592)	3,549,288,641	9,885,421	(122,592)	3,559,031,470	1,726,609	
Total Other Plant		1,704,665	(1,751,095)	5,612,839,692	1,704,665	(1,751,095)	5,612,793,262	59,429,862	(1,751,095)	5,670,472,029	34,074,051	
Transmission Plant:												
Control Area Generation - West	CAGW	-	(2,807)	18,276,116	-	(2,807)	18,273,309	-	(2,807)	18,270,502	-	
Control Area Generation - East	CAGE	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161	-	
System Generation	SG	70,028,361	(1,369,981)	8,415,221,723	5,259,172	(1,369,981)	8,419,110,914	17,862,517	(1,369,981)	8,435,603,449	7,577,852	
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	
Total Transmission Plant		70,028,361	(1,372,788)	8,602,349,000	5,259,172	(1,372,788)	8,606,235,384	17,862,517	(1,372,788)	8,622,725,112	7,577,852	
Distribution Plant:												
California	CA	704,931	(151,471)	429,358,124	592,439	(151,471)	429,799,093	926,772	(151,471)	430,574,395	1,092,013	
Oregon	OR	145,734,269	(1,833,415)	2,855,537,756	11,838,968	(1,833,415)	2,865,543,309	22,929,345	(1,833,415)	2,886,639,239	18,848,083	
Washington	WA	1,307,015	(198,519)	650,982,072	1,332,295	(198,519)	652,115,848	2,567,749	(198,519)	654,485,077	2,850,868	
Eastern Wyoming	WYP	1,452,285	(276,213)	788,376,184	1,547,985	(276,213)	789,647,955	1,926,684	(276,213)	791,298,426	4,429,111	
Utah	UT	10,504,770	(1,532,456)	4,217,528,470	11,003,611	(1,532,456)	4,226,999,625	24,003,025	(1,532,456)	4,249,470,195	19,030,830	
Idaho	ID	1,416,379	(196,685)	476,928,532	1,425,794	(196,685)	478,158,641	1,899,964	(196,685)	479,862,920	1,926,574	
Western Wyoming	WYU	-	(31,377)	151,199,608	-	(31,377)	151,168,231	-	(31,377)	151,136,854	-	
Total Distribution Plant		161,119,649	(4,219,136)	9,569,910,746	27,741,092	(4,219,136)	9,593,432,702	54,253,539	(4,219,136)	9,643,467,106	48,177,480	

**PacifiCorp
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Pro Forma Major Plant Additions
and Retirements (Total Company)**

Description	Factor	Capital		Adjusted EPIS Balance		Retirements		Adjusted EPIS Balance		Capital		Adjusted EPIS Balance		Capital	
		Additions	Retirements	Jan 2025	Feb 2025	Mar 2025	Retirements	Feb 2025	Mar 2025	Additions	Retirements	Mar 2025	Additions		
General Plant:															
California	CA	31,180	(57,419)	25,730,856	25,698,357	24,921	(57,419)	18,883,709	18,856,787	24,921	(57,419)	33,387	(57,419)	25,674,325	10,031
Oregon	OR	33,717	(610,103)	275,100,681	274,531,520	40,942	(610,103)	10,514,876	10,498,538	40,942	(610,103)	62,379	(610,103)	273,983,796	110,030
Washington	WA	33,970	(110,961)	54,440,660	54,357,159	27,460	(110,961)	16,338	16,338	27,460	(110,961)	37,226	(110,961)	54,283,423	13,048
Eastern Wyoming	WYP	1,145,430	(183,594)	121,688,108	121,862,931	378,417	(183,594)	393,018,093	394,188,450	378,417	(183,594)	478,657	(183,594)	122,157,993	4,623,604
Utah	UT	2,608,207	(448,297)	303,967,743	304,323,696	804,251	(448,297)	14,354,107	14,255,757	804,251	(448,297)	1,040,110	(448,297)	304,915,510	1,039,532
Idaho	ID	420,978	(66,774)	64,432,969	64,532,035	165,841	(66,774)	1,959,121	1,976,117	165,841	(66,774)	199,403	(66,774)	64,664,664	198,412
Western Wyoming	WYU	-	(26,923)	18,910,632	18,883,709	-	(26,923)	2,988,958	2,977,510	-	(26,923)	-	(26,923)	18,856,787	-
Control Area Generation - West	CAGW	-	(16,338)	10,531,213	10,514,876	-	(16,338)	1,959,121	1,976,117	-	(16,338)	-	(16,338)	10,498,538	-
Control Area Generation - East	CAGE	59,480	(328,370)	98,436,164	98,167,275	59,480	(328,370)	117,283	117,283	59,480	(328,370)	59,480	(328,370)	97,898,385	59,480
System Generation	SG	117,283	(338,180)	211,094,923	210,874,025	117,283	(338,180)	1,959,121	1,976,117	117,283	(338,180)	117,283	(338,180)	210,653,128	117,283
General Office	SO	1,128,579	(1,382,441)	393,018,093	393,594,773	1,959,121	(1,382,441)	-	-	1,959,121	(1,382,441)	1,976,117	(1,382,441)	394,188,450	1,657,848
Customer Service	CN	-	(98,350)	14,354,107	14,255,757	-	(98,350)	-	-	-	(98,350)	-	(98,350)	14,157,407	-
Jim Bridger	JBG	-	(103,369)	19,326,967	19,223,599	-	(103,369)	-	-	-	(103,369)	-	(103,369)	19,120,230	-
Control Area Energy - East	CAEE	-	(11,448)	3,000,406	2,988,958	-	(11,448)	-	-	-	(11,448)	-	(11,448)	2,977,510	-
Total General Plant		5,578,823	(3,782,567)	1,614,013,522	1,613,808,670	3,577,715	(3,782,567)	4,004,041	4,004,041	3,577,715	(3,782,567)	4,004,041	(3,782,567)	1,614,030,145	7,829,267
Intangible Plant:															
Coal Mine	CAEE	-	-	1,822,901	1,822,901	-	-	-	-	-	-	-	-	1,822,901	-
Total Mining Plant		-	-	1,822,901	1,822,901	-	-	-	-	-	-	-	-	1,822,901	-
Intangible Plant:															
California	CA	-	-	481,167	481,167	-	-	-	-	-	-	-	-	481,167	-
Customer Service	CN	-	(170,038)	225,759,934	225,589,896	-	(170,038)	-	-	-	(170,038)	-	(170,038)	225,419,858	-
Control Area Generation - West	CAGW	-	(1,399)	29,252,952	29,251,553	-	(1,399)	-	-	-	(1,399)	-	(1,399)	29,250,154	-
Control Area Generation - East	CAGE	-	(16,871)	69,391,630	69,374,760	-	(16,871)	-	-	-	(16,871)	-	(16,871)	69,357,889	-
Idaho	ID	-	(86)	4,366,745	4,366,658	-	(86)	-	-	-	(86)	-	(86)	4,366,572	-
Oregon	OR	-	(363)	4,604,153	4,603,790	-	(363)	-	-	-	(363)	-	(363)	4,603,427	-
Control Area Energy - East	CAEE	-	(388)	(2,932)	(3,321)	-	(388)	-	-	-	(388)	-	(388)	(3,709)	-
System Generation	SG	-	(35,087)	118,284,676	118,249,589	-	(35,087)	-	-	-	(35,087)	-	(35,087)	118,214,503	-
Klamath Hydro Relicensing	SG-P	-	(4,666)	103,310,442	103,305,776	-	(4,666)	-	-	-	(4,666)	-	(4,666)	103,301,110	-
System Generation	SG-U	-	(16,977)	9,975,525	9,958,548	-	(16,977)	-	-	-	(16,977)	-	(16,977)	9,941,571	-
Jim Bridger	JBG	-	-	2,634,359	2,634,359	-	-	-	-	-	-	-	-	2,634,359	-
General Office	SO	4,290,255	(568,870)	583,118,715	584,504,948	1,945,103	(568,870)	584,504,948	586,154,166	2,208,088	(568,870)	2,208,088	(568,870)	586,154,166	1,846,120
Utah	UT	-	(771)	(24,579,455)	(24,580,226)	-	(771)	-	-	-	(771)	-	(771)	(24,580,997)	-
Washington	WA	-	-	2,036,986	2,036,986	-	-	-	-	-	-	-	-	2,036,986	-
Eastern Wyoming	WYP	-	-	5,750,431	5,750,431	-	-	-	-	-	-	-	-	5,750,431	-
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		4,290,255	(805,516)	1,208,497,078	1,209,636,666	1,945,103	(805,516)	1,209,636,666	1,211,039,238	2,208,088	(805,516)	2,208,088	(805,516)	1,211,039,238	1,846,120
Total		243,172,928	(14,753,525)	33,252,075,627	33,278,558,575	41,236,473	(14,753,525)	33,278,558,575	33,402,014,271	138,209,221	(14,753,525)	138,209,221	(14,753,525)	33,402,014,271	100,851,157

PacifiCorp
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Description	Factor	Retirements	Adjusted EPIS Balance Apr 2025	Capital Additions	Retirements	Adjusted EPIS Balance May 2025	Capital Additions	Retirements	Adjusted EPIS Balance Jun 2025	Capital Additions	Retirements	
Steam Production Plant:												
Control Area Generation - West	CAGW	-	(0)	-	-	(0)	-	-	(0)	-	-	-
Control Area Generation - East	CAGE	(2,442,612)	5,124,138,149	1,840,336	(2,442,612)	5,123,535,873	2,212,689	(2,442,612)	5,123,305,950	1,340,975	(2,442,612)	
System Generation	SG	(58,810)	96,264,119	(5,570)	(58,810)	96,199,739	(5,570)	(58,810)	96,135,360	(5,570)	(58,810)	
Jim Bridger	JBG	-	(0)	-	-	(0)	-	-	(0)	-	-	
Pollution Control Equipment	CAGE	-	1,845,023	-	-	1,845,023	-	-	1,845,023	-	-	
Geothermal - Blundell	SG	-	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	
Geothermal - Blundell	SG	-	129,312,867	44,281	-	129,357,148	13,603	-	129,370,751	13,603	-	
Total Steam Plant		(2,501,422)	5,381,408,288	1,879,047	(2,501,422)	5,380,785,914	2,220,722	(2,501,422)	5,380,503,214	1,349,008	(2,501,422)	
Hydro Production Plant:												
System Generation	SG-P	(244,985)	910,888,649	(59,984)	(244,985)	910,583,680	2,411	(244,985)	910,341,106	(84,780)	(244,985)	
System Generation	SG-U	(76,017)	246,162,638	2,856,701	(76,017)	248,943,322	(74,826)	(76,017)	248,792,479	(74,826)	(76,017)	
Kiamath	SG-P	-	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	
Total Hydro Plant		(321,002)	1,255,573,415	2,796,717	(321,002)	1,258,049,130	(72,415)	(321,002)	1,257,655,713	(159,606)	(321,002)	
Other Production Plant:												
Control Area Generation - West	CAGW	(92,879)	574,436,626	22,030	(92,879)	574,365,777	1,214,893	(92,879)	575,487,791	22,030	(92,879)	
Control Area Generation - East	CAGE	(1,535,625)	1,588,890,749	19,298,080	(1,535,625)	1,606,653,205	(6,739)	(1,535,625)	1,605,110,841	(43,973)	(1,535,625)	
System Generation	SG	-	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-	
System Generation - Wind	SG-W	(122,592)	3,560,635,487	1,726,609	(122,592)	3,562,239,505	9,885,421	(122,592)	3,572,002,334	1,726,609	(122,592)	
Total Other Plant		(1,751,095)	5,702,794,985	21,046,719	(1,751,095)	5,722,090,609	11,093,574	(1,751,095)	5,731,433,088	1,704,665	(1,751,095)	
Transmission Plant:												
Control Area Generation - West	CAGW	(2,807)	18,267,695	-	(2,807)	18,264,888	-	(2,807)	18,262,080	-	(2,807)	
Control Area Generation - East	CAGE	-	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	
System Generation	SG	(1,369,981)	8,441,811,320	38,483,092	(1,369,981)	8,478,924,431	9,534,589	(1,369,981)	8,487,089,039	20,744,203	(1,369,981)	
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-	
Total Transmission Plant		(1,372,788)	8,628,930,176	38,483,092	(1,372,788)	8,666,040,479	9,534,589	(1,372,788)	8,674,202,280	20,744,203	(1,372,788)	
Distribution Plant:												
California	CA	(151,471)	431,514,937	2,385,884	(151,471)	433,749,351	1,008,363	(151,471)	434,606,243	1,320,300	(151,471)	
Oregon	OR	(1,833,415)	2,903,653,908	39,310,469	(1,833,415)	2,941,130,962	41,006,794	(1,833,415)	2,980,304,342	32,501,023	(1,833,415)	
Washington	WA	(198,519)	657,137,426	3,096,950	(198,519)	660,035,857	2,569,813	(198,519)	662,407,150	3,230,442	(198,519)	
Eastern Wyoming	WYP	(276,213)	795,451,323	2,942,566	(276,213)	798,117,676	3,242,877	(276,213)	801,084,340	4,523,019	(276,213)	
Utah	UT	(1,532,456)	4,266,968,569	51,937,572	(1,532,456)	4,317,373,685	18,624,581	(1,532,456)	4,334,465,810	17,833,918	(1,532,456)	
Idaho	ID	(195,685)	481,593,809	1,882,193	(195,685)	483,280,317	2,041,330	(195,685)	485,125,963	1,922,399	(195,685)	
Western Wyoming	WYU	(31,377)	151,105,477	-	(31,377)	151,074,100	-	(31,377)	151,042,723	-	(31,377)	
Total Distribution Plant		(4,219,136)	9,687,425,450	101,555,634	(4,219,136)	9,784,761,948	68,493,757	(4,219,136)	9,849,036,570	61,331,101	(4,219,136)	

PacifiCorp
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and Retirements (Total Company)

Description	Factor	Retirements	Adjusted EPIS Balance Apr 2025	Capital Additions	Retirements	Adjusted EPIS Balance May 2025	Capital Additions	Retirements	Adjusted EPIS Balance Jun 2025	Capital Additions	Retirements	
General Plant:												
California	CA	(57,419)	25,626,936	34,934	(57,419)	25,604,451	76,109	(57,419)	25,623,142	111,201	(57,419)	
Oregon	OR	(610,103)	273,483,722	195,022	(610,103)	273,068,640	283,140	(610,103)	272,741,676	514,414	(610,103)	
Washington	WA	(110,961)	54,185,510	43,000	(110,961)	54,117,549	84,127	(110,961)	54,090,715	129,777	(110,961)	
Eastern Wyoming	WYP	(183,594)	126,598,003	1,301,564	(183,594)	127,715,973	1,696,398	(183,594)	129,228,777	1,208,505	(183,594)	
Utah	UT	(448,297)	305,506,744	1,730,483	(448,297)	306,788,931	2,653,605	(448,297)	308,994,239	1,504,659	(448,297)	
Idaho	ID	(66,774)	64,796,301	294,634	(66,774)	65,024,161	424,008	(66,774)	65,381,395	263,004	(66,774)	
Western Wyoming	WYU	(26,923)	18,829,864	-	(26,923)	18,802,941	-	(26,923)	18,776,018	-	(26,923)	
Control Area Generation - West	CAGW	(16,338)	10,482,200	-	(16,338)	10,465,862	-	(16,338)	10,449,524	-	(16,338)	
Control Area Generation - East	CAGE	(328,370)	97,629,496	102,414	(328,370)	97,403,540	59,480	(328,370)	97,134,651	142,720	(328,370)	
System Generation	SG	(338,180)	210,432,231	117,283	(338,180)	210,211,334	117,283	(338,180)	209,990,436	117,283	(338,180)	
General Office	SO	(1,382,441)	394,463,857	1,851,795	(1,382,441)	394,933,212	4,820,681	(1,382,441)	398,371,452	5,999,173	(1,382,441)	
Customer Service	CN	(98,350)	14,059,057	-	(98,350)	13,960,707	-	(98,350)	13,862,357	-	(98,350)	
Jim Bridger	JBG	(103,369)	19,016,861	-	(103,369)	18,913,493	-	(103,369)	18,810,124	-	(103,369)	
Control Area Energy - East	CAEE	(11,448)	2,966,062	-	(11,448)	2,954,614	-	(11,448)	2,943,167	-	(11,448)	
Total General Plant		(3,782,567)	1,618,076,846	5,671,130	(3,782,567)	1,619,965,409	10,214,831	(3,782,567)	1,626,397,673	9,990,736	(3,782,567)	
Mining Plant:												
Coal Mine	CAEE	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	
Total Mining Plant		-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	
Intangible Plant:												
California	CA	-	481,167	-	-	481,167	-	-	481,167	-	-	
Customer Service	CN	(170,038)	225,249,820	-	(170,038)	225,079,782	-	(170,038)	224,909,744	-	(170,038)	
Control Area Generation - West	CAGW	(1,399)	29,248,755	-	(1,399)	29,247,356	-	(1,399)	29,245,958	-	(1,399)	
Control Area Generation - East	CAGE	(16,871)	69,341,019	-	(16,871)	69,324,148	-	(16,871)	69,307,278	-	(16,871)	
Idaho	ID	(86)	4,366,486	-	(86)	4,366,400	-	(86)	4,366,313	-	(86)	
Oregon	OR	(363)	4,603,063	-	(363)	4,602,700	-	(363)	4,602,337	-	(363)	
Control Area Energy - East	CAEE	(388)	(4,097)	-	(388)	(4,486)	-	(388)	(4,874)	-	(388)	
System Generation	SG	(35,087)	118,179,416	-	(35,087)	118,144,330	-	(35,087)	118,109,243	-	(35,087)	
Klamath Hydro Relicensing	SG-P	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)	74,111,750	-	(4,666)	
System Generation	SG-U	(16,977)	103,296,445	-	(16,977)	103,291,779	-	(16,977)	103,287,114	-	(16,977)	
System Generation	SG-U	(16,977)	9,924,594	-	(16,977)	9,907,617	-	(16,977)	9,890,640	-	(16,977)	
Jim Bridger	JBG	-	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	
General Office	SO	(558,870)	587,441,416	880,676	(558,870)	587,763,222	4,436,569	(558,870)	591,640,921	1,646,895	(558,870)	
Utah	UT	(771)	(24,581,768)	-	(771)	(24,582,539)	-	(771)	(24,583,311)	-	(771)	
Washington	WA	-	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	
Eastern Wyoming	WYP	-	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		(805,516)	1,212,079,843	880,676	(805,516)	1,212,155,003	4,436,569	(805,516)	1,215,786,057	1,646,895	(805,516)	
Total												
		(14,753,525)	33,488,111,903	172,313,014	(14,753,525)	33,645,671,392	105,921,628	(14,753,525)	33,736,839,495	96,607,002	(14,753,525)	

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Jul 2025	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2025	Capital Additions	Retirements	Adjusted EPIS Balance Sep 2025	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2025
Steam Production Plant:											
Control Area Generation - West	CAGW	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Control Area Generation - East	CAGE	5,122,204,314	713,664	(2,442,612)	5,120,475,366	705,137	(2,442,612)	5,118,737,891	1,747,913	(2,442,612)	5,118,043,193
System Generation	SG	96,070,980	(5,570)	(58,810)	96,006,600	(5,570)	(58,810)	95,942,220	(5,570)	(58,810)	95,877,840
Jim Bridger	JBG	(0)	-	-	(0)	-	-	(0)	-	-	(0)
Pollution Control Equipment	CAGE	1,845,023	-	-	1,845,023	-	-	1,845,023	-	-	1,845,023
Geothermal - Blundell	SG	29,848,130	-	-	29,848,130	-	-	29,848,130	-	-	29,848,130
Geothermal - Blundell	SG	129,384,354	13,603	-	129,397,957	13,603	-	129,411,560	13,603	-	129,425,163
Total Steam Plant		5,379,352,800	721,696	(2,501,422)	5,377,573,075	713,170	(2,501,422)	5,375,784,823	1,755,946	(2,501,422)	5,375,039,348
Hydro Production Plant:											
System Generation	SG-P	910,011,340	(84,780)	(244,985)	909,681,575	(84,780)	(244,985)	909,351,810	(84,780)	(244,985)	909,022,044
System Generation	SG-U	248,641,635	(74,826)	(76,017)	248,490,792	(74,826)	(76,017)	248,339,949	10,669	(76,017)	248,274,601
Kiamath	SG-P	98,522,128	-	-	98,522,128	-	-	98,522,128	-	-	98,522,128
Total Hydro Plant		1,257,175,104	(159,606)	(321,002)	1,256,694,495	(159,606)	(321,002)	1,256,213,867	(74,111)	(321,002)	1,255,818,773
Other Production Plant:											
Control Area Generation - West	CAGW	575,416,942	22,030	(92,879)	575,346,093	22,030	(92,879)	575,275,244	22,030	(92,879)	575,204,395
Control Area Generation - East	CAGE	1,603,531,243	(43,973)	(1,535,625)	1,601,951,645	(43,973)	(1,535,625)	1,600,372,047	97,897	(1,535,625)	1,598,934,319
System Generation	SG	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)	-	-	(21,167,878)
System Generation - Wind	SG-W	3,573,606,352	1,726,609	(122,592)	3,575,210,369	9,885,421	(122,592)	3,584,973,198	1,726,608	(122,592)	3,586,577,215
Total Other Plant		5,731,386,658	1,704,665	(1,751,095)	5,731,340,229	9,863,478	(1,751,095)	5,739,452,611	1,846,535	(1,751,095)	5,739,548,051
Transmission Plant:											
Control Area Generation - West	CAGW	18,259,273	-	(2,807)	18,256,466	-	(2,807)	18,253,659	-	(2,807)	18,250,852
Control Area Generation - East	CAGE	168,851,161	-	-	168,851,161	-	-	168,851,161	-	-	168,851,161
System Generation	SG	8,506,463,261	8,192,714	(1,369,981)	8,513,285,993	15,010,769	(1,369,981)	8,526,926,781	17,314,907	(1,369,981)	8,542,871,707
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		8,693,573,695	8,192,714	(1,372,788)	8,700,393,621	15,010,769	(1,372,788)	8,714,031,601	17,314,907	(1,372,788)	8,729,973,720
Distribution Plant:											
California	CA	435,775,072	1,102,982	(151,471)	436,726,583	815,599	(151,471)	437,390,712	697,240	(151,471)	437,936,481
Oregon	OR	3,010,971,950	17,856,102	(1,833,415)	3,026,994,638	13,533,593	(1,833,415)	3,038,694,816	20,986,873	(1,833,415)	3,057,848,274
Washington	WA	665,439,072	2,704,765	(198,519)	667,945,318	1,882,387	(198,519)	669,629,185	1,688,036	(198,519)	671,116,702
Eastern Wyoming	WYP	805,331,145	4,769,999	(276,213)	809,824,930	4,597,599	(276,213)	814,146,316	4,182,888	(276,213)	818,052,991
Utah	UT	4,350,767,272	23,668,611	(1,532,456)	4,372,903,427	19,987,126	(1,532,456)	4,391,358,097	16,853,795	(1,532,456)	4,406,679,437
Idaho	ID	486,852,678	2,184,151	(195,685)	488,841,144	2,187,316	(195,685)	490,832,775	1,788,918	(195,685)	492,426,008
Western Wyoming	WYU	151,011,347	-	(31,377)	150,979,970	-	(31,377)	150,948,593	-	(31,377)	150,917,216
Total Distribution Plant		9,906,148,536	52,286,610	(4,219,136)	9,954,216,010	43,003,620	(4,219,136)	9,993,000,495	46,195,751	(4,219,136)	10,034,977,110

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Description	Factor	Adjusted EPIS Balance Jul 2025	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2025	Capital Additions	Retirements	Adjusted EPIS Balance Sep 2025	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2025
General Plant:											
California	CA	25,676,923	26,014	(57,419)	25,645,518	391,020	(57,419)	25,979,119	254,715	(57,419)	26,176,415
Oregon	OR	272,645,987	558,305	(610,103)	272,594,189	404,689	(610,103)	272,388,774	404,928	(610,103)	272,183,599
Washington	WA	54,109,530	34,397	(110,961)	54,032,966	111,846	(110,961)	54,033,851	119,021	(110,961)	54,040,911
Eastern Wyoming	WYP	130,253,689	1,699,592	(183,594)	131,769,687	1,044,913	(183,594)	132,631,006	1,786,937	(183,594)	134,234,349
Utah	UT	310,050,601	2,653,944	(448,297)	312,256,248	12,411,228	(448,297)	324,219,179	25,860,110	(448,297)	349,630,993
Idaho	ID	65,577,625	423,150	(66,774)	65,934,000	296,558	(66,774)	66,163,784	423,441	(66,774)	66,520,450
Western Wyoming	WYU	18,749,096	-	(26,923)	18,722,173	-	(26,923)	18,695,250	-	(26,923)	18,668,327
Control Area Generation - West	CAGW	10,433,186	-	(16,338)	10,416,849	-	(16,338)	10,400,511	227,763	(16,338)	10,611,936
Control Area Generation - East	CAGE	96,949,001	59,480	(328,370)	96,680,112	919,421	(328,370)	97,271,164	674,328	(328,370)	97,617,122
System Generation	SG	209,789,539	117,283	(338,180)	209,548,642	117,283	(338,180)	209,327,744	117,283	(338,180)	209,106,847
General Office	SO	402,988,184	1,878,142	(1,382,441)	403,483,865	2,488,928	(1,382,441)	404,590,373	2,228,426	(1,382,441)	405,436,358
Customer Service	CN	13,764,007	-	(98,350)	13,665,657	-	(98,350)	13,567,307	-	(98,350)	13,468,956
Jim Bridger	JBG	18,706,755	-	(103,369)	18,603,387	-	(103,369)	18,500,018	-	(103,369)	18,396,649
Control Area Energy - East	CAEE	2,931,719	-	(11,448)	2,920,271	-	(11,448)	2,908,823	-	(11,448)	2,897,375
Total General Plant		1,632,605,843	7,450,306	(3,782,567)	1,636,273,582	18,185,888	(3,782,567)	1,650,676,903	32,095,953	(3,782,567)	1,678,990,289
Mining Plant:											
Coal Mine	CAEE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901
Intangible Plant:											
California	CA	481,167	-	-	481,167	-	-	481,167	-	-	481,167
Customer Service	CN	224,739,706	-	(170,038)	224,569,668	-	(170,038)	224,399,630	-	(170,038)	224,229,592
Control Area Generation - West	CAGW	29,244,559	-	(1,399)	29,243,160	-	(1,399)	29,241,761	-	(1,399)	29,240,362
Control Area Generation - East	CAGE	69,290,407	-	(16,871)	69,273,537	-	(16,871)	69,256,666	-	(16,871)	69,239,795
Idaho	ID	4,366,227	-	(86)	4,366,141	-	(86)	4,366,055	-	(86)	4,365,968
Oregon	OR	4,601,973	-	(363)	4,601,610	-	(363)	4,601,247	-	(363)	4,600,884
Control Area Energy - East	CAEE	(5,282)	-	(388)	(5,664)	-	(388)	(6,039)	-	(388)	(6,427)
System Generation	SG	118,074,157	-	(35,087)	118,039,070	-	(35,087)	118,003,983	-	(35,087)	117,968,897
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750
System Generation	SG-U	103,282,448	-	(4,666)	103,277,783	-	(4,666)	103,273,117	-	(4,666)	103,268,451
System Generation	SG-U	9,873,663	-	(16,977)	9,856,686	-	(16,977)	9,839,709	-	(16,977)	9,822,732
Jim Bridger	JBG	2,634,359	-	-	2,634,359	-	-	2,634,359	-	-	2,634,359
General Office	SO	582,728,946	798,353	(558,870)	582,968,428	146,128,632	(558,870)	738,538,190	637,093	(558,870)	738,616,413
Utah	UT	(24,584,082)	-	(771)	(24,584,853)	-	(771)	(24,585,624)	-	(771)	(24,586,395)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-	2,036,986
Eastern Wyoming	WYP	5,750,431	-	-	5,750,431	-	-	5,750,431	-	-	5,750,431
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,216,627,436	798,353	(805,516)	1,216,620,273	146,128,632	(805,516)	1,361,943,389	637,093	(805,516)	1,361,774,966
Total											
		33,818,682,972	70,994,739	(14,753,525)	33,874,934,186	232,745,950	(14,753,525)	34,092,926,611	99,772,073	(14,753,525)	34,177,945,158

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Description	Factor	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2025	Capital Additions	Retirements	Adjusted EPIS Balance Dec 2025	EPIS Balance (AMA Average) December 2024	Incremental Impact from 2024 to 2025	EPIS Balance (AMA Average) December 2025
Steam Production Plant:										
Control Area Generation - West	CAGW	-	-	(0)	-	-	(0)	(0)	-	(0)
Control Area Generation - East	CAGE	4,028,975	(2,442,612)	5,119,629,557	41,568,432	(2,442,612)	5,158,755,377	5,123,746,296	1,054,894	5,124,801,190
System Generation	SG	(5,570)	(58,810)	95,813,460	(5,570)	(58,810)	95,749,080	96,907,919	(772,560)	96,135,360
Jim Bridger	JBG	-	-	(0)	-	-	(0)	(0)	-	(0)
Pollution Control Equipment	CAGE	-	-	1,845,023	-	-	1,845,023	1,471,800	373,222	1,845,023
Geothermal - Blundell	SG	-	-	29,848,130	-	-	29,848,130	29,848,130	-	29,848,130
Geothermal - Blundell	SG	13,603	-	129,438,766	13,603	-	129,452,369	128,532,677	651,811	129,184,488
Total Steam Plant		4,037,008	(2,501,422)	5,376,574,935	41,576,465	(2,501,422)	5,415,649,978	5,380,506,822	1,307,368	5,381,814,190
Hydro Production Plant:										
System Generation	SG-P	12,104	(244,985)	908,789,163	(676)	(244,985)	908,543,502	903,934,200	6,303,566	910,237,766
System Generation	SG-U	9,933,149	(76,017)	258,131,733	4,801,575	(76,017)	262,857,290	227,724,203	21,440,945	249,165,148
Kiamath	SG-P	-	-	98,522,128	-	-	98,522,128	98,522,128	-	98,522,128
Total Hydro Plant		9,945,254	(321,002)	1,265,443,024	4,800,899	(321,002)	1,269,922,920	1,230,180,531	27,744,510	1,257,925,041
Other Production Plant:										
Control Area Generation - West	CAGW	2,809,762	(92,879)	577,921,278	706,779	(92,879)	578,535,179	573,527,536	1,636,921	575,164,458
Control Area Generation - East	CAGE	(43,973)	(1,535,625)	1,597,354,721	113,545	(1,535,625)	1,595,932,641	1,514,393,996	63,868,831	1,578,262,826
System Generation	SG	-	-	(21,167,878)	-	-	(21,167,878)	(21,167,878)	-	(21,167,878)
System Generation - Wind	SG-W	1,726,608	(122,592)	3,588,181,232	12,625,182	(122,592)	3,600,683,822	3,527,598,392	41,797,495	3,569,396,887
Total Other Plant		4,492,397	(1,751,095)	5,742,289,354	13,445,506	(1,751,095)	5,753,983,764	5,594,353,046	107,303,247	5,701,656,293
Transmission Plant:										
Control Area Generation - West	CAGW	-	(2,807)	18,248,045	-	(2,807)	18,245,238	18,295,765	(33,685)	18,262,080
Control Area Generation - East	CAGE	-	-	168,851,161	-	-	168,851,161	168,851,161	-	168,851,161
System Generation	SG	15,076,213	(1,369,981)	8,556,577,939	69,470,768	(1,369,981)	8,624,678,726	8,107,730,993	376,394,640	8,484,125,633
Jim Bridger	JBG	-	-	-	-	-	-	-	-	-
Total Transmission Plant		15,076,213	(1,372,788)	8,743,677,145	69,470,768	(1,372,788)	8,811,775,125	8,294,877,919	376,360,955	8,671,238,874
Distribution Plant:										
California	CA	553,923	(151,471)	438,338,933	734,073	(151,471)	438,921,536	428,807,255	5,328,831	434,136,085
Oregon	OR	14,751,831	(1,833,415)	3,070,766,691	38,031,715	(1,833,415)	3,106,964,991	2,632,719,757	329,562,479	2,962,282,236
Washington	WA	1,594,588	(198,519)	672,512,771	4,134,421	(198,519)	676,448,672	643,390,039	18,857,261	662,247,300
Eastern Wyoming	WYP	7,495,217	(276,213)	825,271,995	6,381,358	(276,213)	831,377,139	769,248,531	34,575,794	803,824,326
Utah	UT	15,745,885	(1,532,456)	4,420,892,866	41,398,627	(1,532,456)	4,460,759,038	4,067,645,189	256,526,189	4,324,172,087
Idaho	ID	1,640,893	(195,685)	493,871,217	1,693,541	(195,685)	495,369,073	463,576,958	21,699,080	485,276,038
Western Wyoming	WYU	-	(31,377)	150,885,839	-	(31,377)	150,854,462	151,419,246	(376,522)	151,042,723
Total Distribution Plant		41,782,338	(4,219,136)	10,072,540,312	92,373,735	(4,219,136)	10,160,694,912	9,156,807,685	666,173,111	9,822,980,796

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Description	Factor	Capital Additions		Retirements		Adjusted EPIS Balance		Adjusted EPIS Balance Dec 2025	Incremental Impact from 2024 to 2025	EPIS Balance (AMA Average) December 2024	EPIS Balance (AMA Average) December 2025
						Nov 2025	Dec 2025				
General Plant:											
California	CA	34,934	(57,419)	26,153,930	(57,419)	28,369,068	28,369,068	24,180,786	1,706,968	25,887,755	
Oregon	OR	162,359	(610,103)	271,735,855	(610,103)	361,438,599	361,438,599	228,618,473	48,299,549	276,918,023	
Washington	WA	36,892	(110,961)	53,966,842	(110,961)	57,527,608	57,527,608	51,250,256	3,056,556	54,306,812	
Eastern Wyoming	WYP	1,923,694	(183,594)	135,974,449	(183,594)	149,634,595	149,634,595	115,191,975	13,913,475	129,105,450	
Utah	UT	7,924,437	(448,297)	357,107,133	(448,297)	367,435,074	367,435,074	294,570,810	23,961,062	318,531,872	
Idaho	ID	563,503	(66,774)	67,037,178	(66,774)	68,359,224	68,359,224	61,852,486	3,671,144	65,523,630	
Western Wyoming	WYU	-	(26,923)	18,641,405	(26,923)	18,614,482	18,614,482	19,099,091	(323,073)	18,776,018	
Control Area Generation - West	CAGW	-	(16,338)	10,595,599	(16,338)	11,216,491	11,216,491	7,217,223	3,306,303	10,523,526	
Control Area Generation - East	CAGE	423,540	(328,370)	97,712,293	(328,370)	99,411,723	99,411,723	96,528,482	1,134,651	97,663,133	
System Generation	SG	117,283	(338,180)	208,885,950	(338,180)	208,572,248	208,572,248	212,664,013	(2,677,444)	209,986,569	
General Office	SO	2,261,898	(1,382,441)	406,315,816	(1,382,441)	410,167,460	410,167,460	387,920,983	11,504,364	399,425,347	
Customer Service	CN	-	(98,350)	13,370,606	(98,350)	13,272,256	13,272,256	15,042,558	(1,180,201)	13,862,357	
Jim Bridger	JBG	-	(103,369)	18,293,281	(103,369)	18,189,912	18,189,912	20,050,548	(1,240,424)	18,810,124	
Control Area Energy - East	CAEE	-	(11,448)	2,885,927	(11,448)	2,874,479	2,874,479	3,080,541	(137,374)	2,943,167	
Total General Plant		13,468,541	(3,782,567)	1,688,676,263	(3,782,567)	1,815,083,219	1,815,083,219	1,537,268,225	104,995,557	1,642,263,782	
Mining Plant:											
Coal Mine	CAEE	-	-	1,822,901	-	1,822,901	1,822,901	1,822,901	-	1,822,901	
Total Mining Plant		-	-	1,822,901	-	1,822,901	1,822,901	1,822,901	-	1,822,901	
Intangible Plant:											
California	CA	-	-	481,167	-	481,167	481,167	481,167	-	481,167	
Customer Service	CN	-	(170,038)	224,059,555	(170,038)	223,889,517	223,889,517	226,950,200	(2,040,456)	224,909,744	
Control Area Generation - West	CAGW	-	(1,399)	29,238,963	(1,399)	29,237,564	29,237,564	29,262,744	(16,786)	29,245,958	
Control Area Generation - East	CAGE	-	(16,871)	69,222,925	(16,871)	69,206,054	69,206,054	69,509,724	(202,446)	69,307,278	
Idaho	ID	-	(86)	4,365,882	(86)	4,365,796	4,365,796	4,367,348	(1,035)	4,366,313	
Oregon	OR	-	(363)	4,600,520	(363)	4,600,157	4,600,157	4,606,696	(4,359)	4,602,337	
Control Area Energy - East	CAEE	-	(388)	(6,816)	(388)	(7,204)	(7,204)	(214)	(4,860)	(4,874)	
System Generation	SG	-	(35,087)	117,933,810	(35,087)	117,898,724	117,898,724	118,530,282	(421,039)	118,109,243	
Klamath Hydro Relicensing	SG-P	-	-	74,111,750	-	74,111,750	74,111,750	74,111,750	-	74,111,750	
System Generation	SG-U	-	(4,666)	103,263,786	(4,666)	103,259,120	103,259,120	103,343,101	(55,987)	103,287,114	
System Generation	SG-J	-	(16,977)	9,805,755	(16,977)	9,788,777	9,788,777	10,094,364	(203,724)	9,890,640	
Jim Bridger	JBG	-	-	2,634,359	-	2,634,359	2,634,359	2,634,359	-	2,634,359	
General Office	SO	1,849,729	(558,870)	739,907,271	(558,870)	776,045,970	776,045,970	560,234,122	73,190,818	633,424,940	
Utah	UT	-	(771)	(24,587,166)	(771)	(24,587,937)	(24,587,937)	(24,574,057)	(9,253)	(24,583,311)	
Washington	WA	-	-	2,036,986	-	2,036,986	2,036,986	2,036,986	-	2,036,986	
Eastern Wyoming	WYP	-	-	5,750,431	-	5,750,431	5,750,431	5,750,431	-	5,750,431	
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	
Total Intangible Plant		1,849,729	(805,516)	1,362,819,180	(805,516)	1,398,711,232	1,398,711,232	1,187,339,004	70,231,072	1,257,570,076	
Total											
		90,651,480	(14,753,525)	34,253,843,113	(14,753,525)	34,627,644,051	34,627,644,051	32,383,156,133	1,354,115,821	33,737,271,953	
		Ref. 8.4.3_R		Ref. 14.1.3_R		Ref. 14.1.3_R		Ref. 14.1.3_R		Ref. 14.1.3_R	
		Exh. SLC-12		Exh. SLC-12		Exh. SLC-12		Exh. SLC-12		Exh. SLC-12	

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Steam Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Plant Adds	Provisional CY2023 to CY2025	Ref. SLC-4
Naughton - Viva Naughton FERC Compliance CY17-20	312	CAGE	Dec-25	N/A	-	-	33,764,523	33,764,523	-	-
Hunter - 301 Generator Stator Rewind	312	CAGE	Dec-22	N/A	-	-	-	6,783,264	6,783,264	-
Naughton - U2 Stator Rewind CY22	312	CAGE	Mar-23	N/A	-	-	-	4,003,412	4,003,412	-
Dave Johnston - U1,2,3 - ELG Project	312	CAGE	Dec-25	N/A	-	-	3,863,875	3,863,875	3,863,875	-
Hunter - 303 Boiler WW Panels and Coating	312	CAGE	Apr-24	N/A	-	-	21,857	3,770,797	3,792,654	-
Huntington - U2 ID Fan VFDs	312	CAGE	Oct-23	N/A	-	-	-	3,213,250	3,213,250	-
Hunter - 302 Generator Field and Exciter Rewinds	312	CAGE	Apr-23	N/A	-	-	-	3,092,401	3,092,401	-
Hunter - 302 HP/PLP Turbine Overhaul	312	CAGE	Apr-24	N/A	-	-	-	3,041,892	3,041,892	-
Hunter - 303 Scrubber Outlet Header Duct Replace	312	CAGE	Dec-23	N/A	-	-	-	2,796,639	2,796,639	-
Dave Johnston - U0 - Replace A & B Ash Lines	312	CAGE	Apr-24	N/A	-	-	-	2,759,727	2,759,727	-
Hunter - 303 LP Turbine Overhaul	312	CAGE	Apr-24	N/A	-	-	-	60,934	60,934	-
Hunter - 303 Boiler Rear Lower Slope Replacement	312	CAGE	Oct-22	N/A	-	-	-	2,547,478	2,547,478	-
Huntington - U1 Boiler Rear Reheat Header & Terminal	312	CAGE	Mar-24	N/A	-	-	-	2,526,444	2,526,444	-
Huntington - U2 Boiler Reheat Header Replacement	312	CAGE	Apr-24	N/A	-	-	-	-	-	-
Hunter - 303 Baghouse Bags - CY24	312	CAGE	Dec-22	N/A	-	-	-	-	-	-
Hunter - 300 Waste Water Pond Liner	312	CAGE	Nov-22	N/A	-	-	-	-	-	-
Huntington - U1 LP Turbine Component Replacement	312	CAGE	Apr-23	N/A	-	-	1,902,103	1,902,103	1,902,103	-
Hunter - 303 Stack Inlet Duct Overhaul	312	CAGE	Dec-22	N/A	-	-	-	1,852,518	1,852,518	-
Hunter - 302 Replace Scrubber Outlet Header Duct	312	CAGE	Dec-22	N/A	-	-	-	-	-	-
Hunter - 301 LP Turbine Blade Replacement	312	CAGE	Dec-24	N/A	-	-	1,682,407	1,682,407	1,682,407	-
Dave Johnston - U0 - Mill Blanket - 2025	312	CAGE	Various	N/A	-	-	1,674,240	1,674,240	1,674,240	-
Hunter - 303 3-7 Feedwater Heater Replacement	312	CAGE	Various	N/A	-	-	-	-	-	-
Dave Johnston - U0 - Mill Blanket - 2024	312	CAGE	Various	N/A	-	-	-	-	-	-
Hunter - 303 Scrubber Component Overhaul	312	CAGE	Apr-24	N/A	-	-	1,593,711	1,593,711	1,593,711	-
Hunter - 302 Scrubber Component Overhaul	312	CAGE	Apr-23	N/A	-	-	-	1,581,606	1,581,606	-
Dave Johnston - U0 - Pumps and Valves - 2025	312	CAGE	Various	N/A	-	-	-	1,542,483	1,542,483	-
Blundell - U0 Blundell Well Redevelopment	312	SG	Apr-23	Specific	-	-	-	-	-	-
Dave Johnston - U0 - Pumps and Valves - 2024	312	CAGE	Various	N/A	-	-	1,504,790	1,504,790	1,504,790	-
Huntington - U2 Burner Corner Coal Nozzle & Tip Replacement	312	CAGE	Dec-23	N/A	-	-	1,489,924	1,489,924	1,489,924	-
Huntington - U1 Burner Corner Coal Nozzle & Tip repla	312	CAGE	Nov-22	N/A	-	-	-	-	-	-
Hunter - 303 Burner Nozzle Overhaul	312	CAGE	Apr-24	N/A	-	-	1,458,120	1,458,120	1,458,120	-
Dave Johnston - U0 - Pumps and Valves - 2023	312	CAGE	Various	N/A	-	-	-	1,395,788	1,395,788	-
Dave Johnston - U0 - Mill Blanket - 2022	312	CAGE	Various	N/A	-	-	-	-	-	-
Wyodak - U1 - ACC VFD Replacement CY25	312	CAGE	May-25	N/A	-	-	-	-	-	-
Gadsby - ABB Controls Replacement	312	CAGE	Jul-22	N/A	-	-	1,237,588	1,237,588	1,237,588	-
Dave Johnston - U0 316(b) Compliance - Barrier Net Installation	312	CAGE	Dec-23	N/A	-	-	-	-	-	-
Hunter - 301 Pulverizer Component Repl - CY22	312	CAGE	Dec-22	N/A	-	-	-	-	-	-
Hunter - 302 Stack Inlet Duct Overhaul	312	CAGE	Apr-23	N/A	-	-	-	-	-	-
Naughton - U0 Blanket: Thermal Run Rate Costs CY24-CY27	312	CAGE	Various	N/A	-	-	527,799	527,799	1,109,915	-
Wyodak - U1 - Pulverizer Overhaul "A" CY24	312	CAGE	Apr-24	N/A	-	-	1,071,711	1,071,711	1,071,711	-
Hunter - 302 SH Division Panel Replacements	312	CAGE	Apr-23	N/A	-	-	1,063,369	1,063,369	1,063,369	-
Wyodak - U1 - Pulverizer Overhaul "E" CY23	312	CAGE	May-23	N/A	-	-	-	-	-	-
Hunter - 303 Baghouse Component Overhaul	312	CAGE	Apr-24	N/A	-	-	1,026,857	1,026,857	1,026,857	-
Hunter - 303 3-1 & 3-2 BFPT Component Overhaul	312	CAGE	Apr-24	N/A	-	-	1,007,290	1,007,290	1,007,290	-
Huntington - U2 Baghouse Bag Replacement Comp 3,6,7	312	CAGE	Dec-23	N/A	-	-	-	-	-	-
Projects Less Than \$1million	312	CAGE	Various	N/A	-	-	26,517,873	26,517,873	92,647,456	-
Projects Less Than \$1million	312	SG	Various	Specific	-	-	193,985	629,851	926,344	-
Projects Less Than \$1million	312	SG	Various	Programmatic	-	-	159,246	163,235	477,089	-
Steam Plant Five Year Average Removals	312	SG	Various	N/A	-	-	(66,840)	(66,840)	(200,520)	-
Steam Plant Five Year Average Removals	312	CAGE	Various	N/A	-	-	(6,070,385)	(6,070,385)	(18,211,154)	-
										182,639,047

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Hydro Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Prospect 3 South Fork Woodstave flowline	332	SG-P	Dec-24	Specific	-	-	-	-	8,4,47
Toketelee Dam Rehabilitation Construction	332	SG-P	Dec-25	Specific	-	-	-	-	8,4,47
Grace Flowline Replacement	332	SG-U	Dec-25	Specific	-	-	-	-	8,4,47
North Umopqua Pump Hydro	332	SG-P	Dec-25	Specific	-	-	-	-	8,4,47
Yale Saddle Dam Remediation	332	SG-P	Oct-25	Specific	-	-	-	-	8,4,47
Fall Creek Hatchery	332	SG-P	Dec-23	Specific	36,418,742	-	-	36,418,742	8,4,48
Hydro Plant JA	332	SG-U	Various	Programmatic	3,511,796	3,705,943	6,319,070	13,536,809	
Hydro Overhaul	332	SG-U	Various	Programmatic	7,266,562	4,655,791	4,360,270	16,282,624	
Hydro West	332	SG-P	Various	Programmatic	2,140,236	512,064	-	2,652,300	
Weber Dam Improvements	332	SG-U	Dec-25	Specific	-	-	-	-	8,4,48
Swift 1 Spillway Gate Retrofit	332	SG-P	Dec-24	Specific	-	-	-	-	8,4,48
ILR 4.1,9 Future Fish Passage Stage 1 Ph	332	SG-P	Sep-22	Specific	-	-	-	-	8,4,48
Other Hydro Dam Safety East	332	SG-U	Various	Programmatic	6,887,387	294,902	871,468	8,053,757	
Other Hydro Dam Safety JA	332	SG-U	Various	Programmatic	1,930,300	3,071,945	3,419,063	8,421,308	
Hydro Relicensing East	332	SG-U	Various	Programmatic	-	7,840,955	-	7,840,955	
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-24	Specific	-	-	-	-	
Oneida Refurbish Unit 1	332	SG-U	Nov-24	Specific	-	-	-	-	
Stewart Dam Stability/Construction	332	SG-P	Dec-24	Specific	-	-	-	-	
Other Hydro Dam Safety West	332	SG-P	Various	Programmatic	1,208,942	1,746,414	557,551	3,512,906	
Fall Creek Hatchery Bridge	332	SG-P	Dec-23	Specific	5,444,194	-	-	5,444,194	
Swift 1 Spillway Gate Bulkhead	332	SG-P	Sep-24	Specific	-	4,557,155	-	4,557,155	
Swift 1 Minimum Discharge Line	332	SG-P	Nov-24	Specific	-	-	-	-	
Toketelee 2 Turbine Refurbishment	332	SG-P	Apr-24	Specific	-	3,662,801	-	3,662,801	
Ashton Trash Rake Construction	332	SG-U	Jun-24	Specific	-	3,528,119	-	3,528,119	
Toketelee 3 Refurbish Turbine	332	SG-P	Apr-25	Specific	-	-	-	-	
Soda Spinning Reserve	332	SG-U	Dec-22	Specific	-	-	-	-	
ILR 11.2.2.12 Beaver Bay PH 2 Expansion	332	SG-P	Apr-25	Specific	-	-	-	-	
IP3 SA C.1-C.4 Fish Passage Mitigation	332	SG-P	Nov-22	Specific	-	-	-	-	
Yale Downstream Fish Passage	332	SG-P	Oct-24	Specific	-	-	-	-	
Merwin Gantry Crane Coating	332	SG-P	Jun-24	Specific	-	2,882,760	-	2,882,760	
Swift No. 1 Spillway Improvements	332	SG-P	Nov-22	Specific	-	-	-	-	
Fish Creek Forebay Improvements_Construction	332	SG-P	Dec-23	Specific	-	-	-	-	
Oneida B11 Bridge Improvements	332	SG-U	Dec-23	Specific	-	-	-	-	
Grace Flowline Liner Spring 2022	332	SG-U	Aug-22	Specific	-	-	-	-	
Cutler Refurbish Turbine Isolation Valves	332	SG-P	Feb-25	Specific	-	-	-	-	
ILR 11.2.2.2 IP Road Trail	332	SG-P	Dec-23	Specific	1,981,405	-	-	1,981,405	
Oneida Switchgear	332	SG-U	Feb-23	Specific	-	-	-	-	
Bigfork Fish Screen Rake	332	SG-U	Jul-22	Specific	-	-	-	-	
Grace Unit #3 Pivot Valve	332	SG-U	Nov-23	Specific	1,938,285	-	-	1,938,285	
Weber Plant TIV, Mud Valve, and PRV Impr	332	SG-U	Dec-25	Specific	-	-	-	-	
Hydro East	332	SG-U	Various	Programmatic	-	-	-	-	
Swift 1 TIV Valve Seal Replacement	332	SG-P	Dec-23	Specific	-	-	-	-	
North Umopqua Additional Housing	332	SG-P	Dec-24	Specific	-	-	-	-	
Swift 1 Spare GSU Replacement	332	SG-P	May-24	Specific	-	-	-	-	
Grace Unit #5 Pivot Valve	332	SG-U	May-25	Specific	-	-	1,526,332	1,526,332	
Lemolo 1 Spillway Improvements	332	SG-P	Dec-23	Specific	-	-	-	-	
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-23	Specific	-	-	-	-	
Yale 2 Replace Turbine Guide Bearing	332	SG-P	Nov-23	Specific	-	-	-	-	
Grace Unit #4 Pivot Valve	332	SG-U	May-25	Specific	-	-	1,405,195	1,405,195	
Weber Dam Improvements Evaluation	332	SG-U	Dec-22	Specific	-	-	-	-	
Merwin 2 Intake Screen Replacement	332	SG-P	Oct-22	Specific	-	-	-	-	
Swift 1 Switchgear, MCCs and Station Xfmr's Replace	332	SG-P	Dec-24	Specific	-	-	-	-	
Paris Hydro Project Decommissioning	332	SG-U	Jul-23	Specific	-	-	-	-	
Prospect North Fork Trash Rack Improve	332	SG-P	Aug-22	Specific	-	-	-	-	
ILR 4.3 Merwin Trap Lift Convey Mod	332	SG-P	Mar-25	Specific	-	-	-	-	
ILR 11.2.2.13 Cougar Park Renovation	332	SG-P	Mar-23	Specific	-	-	-	-	
IWF Tailrace Realignment	332	SG-P	Dec-23	Specific	-	-	-	-	
Hydro Impl On-Proj West	332	SG-P	Various	Programmatic	398,260	25,487	205,786	629,533	

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Hydro Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional CY2023 to CY2025 Plant Adds	Ref. SLC-4
Hydro South Replace Excavator	332	SG-P	Nov-22	Specific	-	-	-	-	-
Fish Creek Penstock Footing Rehabilitation	332	SG-P	Dec-22	Specific	-	-	-	-	-
Iron Gate Low Level Outlet Rehabilitation	332	SG-P	Dec-22	Specific	-	-	-	-	-
ILR 4.4.1 Swift FSC Sample Area Mod.	332	SG-P	Nov-25	Specific	-	-	-	-	-
Swift 1 Forest Camp Debris Boom Upgrade	332	SG-P	Oct-22	Specific	-	-	-	-	-
Lifton Pump Station Seismic Retrofits	332	SG-U	Dec-24	Specific	-	1,024,273	-	1,024,273	-
ILR 11.2.14 ADA Fishing Access	332	SG-P	Dec-23	Specific	-	-	-	-	-
Projects Less Than \$1million	332	SG-U	Various	Specific	69,268	1,101,178	-	1,170,446	-
Projects Less Than \$1million	332	SG-U	Various	Programmatic	-	-	-	-	-
Projects Less Than \$1million	332	SG-P	Various	Specific	2,359,523	2,405,477	87,192	4,852,192	-
Projects Less Than \$1million	332	SG-P	Various	Programmatic	-	-	-	-	-
Hydro Plant Five Year Average Removals	332	SG-U	Various	N/A	(897,910)	(897,910)	(897,910)	(2,693,730)	-
Hydro Plant Five Year Average Removals	332	SG-U	Various	N/A	(1,017,365)	(1,017,365)	(1,017,365)	(3,052,094)	-
								<u>125,576,266</u>	

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Other Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	CY 2023 to CY 2025		Ref.
								Plant Adds	Plant Adds	
Footo Creek II-IV Acquire-Repower	343	SG-W	Nov-23	Specific	81,578,586	319,600	81,896,186	81,896,186	8.4.50	
Wind Production	343	SG-W	Various	Programmatic	1,002,028	9,407,656	20,354,588	30,764,272		
Lake Side - U12 Major Inspection Overhaul - CY25	343	CAGE	Mar-25	N/A	-	-	19,219,040	19,219,040		
Lake Side - U11 Major Inspection Overhaul - CY25	343	CAGE	Mar-25	N/A	-	-	19,219,040	19,219,040		
Lake Side - U22 Major Inspection Overhaul - CY23	343	CAGE	Oct-23	N/A	17,331,361	-	17,331,361	17,331,361		
Lake Side - U21 Major Inspection Overhaul - CY23	343	CAGE	Oct-23	N/A	17,331,361	-	17,331,361	17,331,361		
Lake Side - CT11 Adv. Turbine Efficiency/UJLN Install	343	CAGE	Apr-25	N/A	-	-	14,881,661	14,881,661		
Lake Side - CT12 Adv. Turbine Efficiency/UJLN Install	343	CAGE	Apr-25	N/A	-	-	14,881,661	14,881,661		
Lake Side - CT21 Adv. Turbine Efficiency/UJLN Install	343	CAGE	Apr-24	N/A	-	14,518,007	14,518,007	14,518,007		
Lake Side - CT22 Adv. Turbine Efficiency/UJLN Install	343	CAGE	Apr-24	N/A	-	14,518,007	14,518,007	14,518,007		
Lake Side - U11 CT Rotor Replacement CY25	343	CAGE	Mar-25	N/A	-	-	12,097,463	12,097,463		
Lake Side - U12 CT Rotor Replacement CY25	343	CAGE	Mar-25	N/A	-	-	12,097,463	12,097,463		
TB Flats Wind Operating	343	SG-W	Various	Programmatic	1,505,152	2,583,328	3,503,605	7,592,085		
Ekola Flats Wind Operating	343	SG-W	Various	Programmatic	1,459,504	2,504,982	3,397,350	7,361,836		
Pryor Mountain Wind Operating	343	SG-W	Various	Programmatic	1,459,504	2,504,982	3,397,350	7,361,836		
Cedar Springs Wind Operating	343	SG-W	Various	Programmatic	1,210,452	2,077,527	2,817,618	6,105,596		
Marengo 1 Wind Operating	343	SG-W	Various	Programmatic	1,121,348	1,819,958	2,501,698	5,443,003		
Eagle Mitigation	343	SG-W	Various	Programmatic	574,373	378,968	2,739,761	3,693,101		
Dunlap 1 Wind Operating	343	SG-W	Various	Programmatic	984,056	1,597,130	2,195,399	4,776,585		
Hermiston - U2 Overhaul Capital CY23 MI	343	CAGW	Dec-22	Specific	-	-	-	-		
High Plains Wind Operating	343	SG-W	Various	Programmatic	877,672	1,424,467	1,958,059	4,260,198		
Seven Mile Hill 1 Wind Operating	343	SG-W	Various	Programmatic	877,672	1,424,467	1,958,059	4,260,198		
Glenrock 1 Wind Operating	343	SG-W	Various	Programmatic	857,544	1,391,801	1,913,158	4,162,503		
Rolling Hills Wind Operating	343	SG-W	Various	Programmatic	832,384	1,350,968	1,857,031	4,040,383		
Leaning Juniper Wind Operating	343	SG-W	Various	Programmatic	793,428	1,287,737	1,770,110	3,851,274		
Goodnoe Hills Wind Operating	343	SG-W	Various	Programmatic	743,252	1,206,305	1,658,178	3,607,734		
Hermiston - U1 Overhaul Capital CY23 HGP	343	CAGW	Nov-23	Specific	3,379,695	-	-	3,379,695		
Hermiston - U2 Overhaul Capital CY25 HGP	343	CAGW	Nov-25	Specific	-	909,978	2,787,732	2,787,732		
Marengo 2 Wind Operating	343	SG-W	Various	Programmatic	560,676	-	1,250,847	2,721,502		
Lake Side - ST10 R0 Blades Replacement CY25	343	CAGE	Mar-25	N/A	-	-	2,123,670	2,123,670		
Lake Side - U11 Wet Compression Installation	343	CAGE	Oct-23	N/A	2,117,208	-	-	2,117,208		
Lake Side - U12 Wet Compression Installation	343	CAGE	Oct-23	N/A	2,117,208	-	-	2,117,208		
Lake Side - U21 Wet Compression Installation	343	CAGE	Oct-23	N/A	2,117,208	-	-	2,117,208		
Lake Side - U22 Wet Compression Installation	343	CAGE	Oct-23	N/A	2,117,208	-	-	2,117,208		
Footo Creek Wind Operating	343	SG-W	Various	Programmatic	345,032	559,987	769,751	1,674,770		
Glenrock 3 Wind Operating	343	SG-W	Various	Programmatic	330,656	536,654	737,678	1,604,988		
McFadden Ridge 1 Wind Operating	343	SG-W	Various	Programmatic	252,664	410,074	563,682	1,226,420		
Projects Less Than \$1million	343	CAGE	Various	N/A	6,259,993	1,653,013	7,313,982	15,226,988		
Projects Less Than \$1million	343	CAGW	Various	Programmatic	289,233	285,136	292,278	866,647		
Projects Less Than \$1million	343	CAGW	Various	Programmatic	1,184,168	1,659,285	2,404,250	5,247,702		
Projects Less Than \$1million	343	SG-W	Various	Programmatic	276,430	830,680	1,329,220	2,436,330		
Other Plant Five Year Average Removals	343	SG-W	Various	Specific	-	-	-	-		
Other Plant Five Year Average Removals	343	SG-W	Various	N/A	(27,922)	(27,922)	(27,922)	(83,767)		
Other Plant Five Year Average Removals	343	SG-W	Various	N/A	(578,826)	(578,826)	(578,826)	(1,736,478)		
Other Plant Five Year Average Removals	343	CAGE	Various	N/A	(1,273,850)	(1,273,850)	(1,273,850)	(3,821,549)		
								377,397,339		

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Transmission Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Enhanced Substation Security	355	SG	Various	Specific	-	-	-	-	8.4.50
Customer New Revenue East	355	SG	Various	Programmatic	39,426,757	43,260,497	22,961,305	105,648,558	
Wildfire Mitigation - Trans	355	SG	Various	Programmatic	22,194,089	42,628,754	12,295,788	77,118,631	
Trans	355	SG	Various	Programmatic	17,355,920	8,032,206	25,963,240	51,351,366	
TMP Q2913 TSR	355	SG	Jan-25	Specific	-	-	64,771,073	64,771,073	8.4.50
Project Specialized	355	SG	Jun-24	Specific	-	63,984,153	-	63,984,153	8.4.50
Burns 500 kV Series Capacitor Bank Replacement	355	SG	Mar-25	Specific	-	35,229,575	1,053,097	36,282,672	8.4.51
EV2024 Network Upgrades for Gen Interconnection	355	SG	Dec-24	Programmatic	-	35,307,499	-	35,307,499	8.4.51
Project Litespeed	355	SG	Dec-24	Specific	-	3,088,285	-	3,088,285	8.4.51
Customer New Revenue West	355	SG	Various	Programmatic	20,383,714	9,990,929	-	30,374,643	
Path C Transmission Improvements	355	SG	Nov-23	Specific	24,367,503	-	-	24,367,503	8.4.51
Trans Investment Programs	355	SG	Various	Programmatic	-	2,735,459	-	2,735,459	
Wildfire - Trans - PP	355	SG	Various	Programmatic	12,101,806	-	-	12,101,806	
Klamath Falls - Snow Goose 230 kV Line No. 2 TPL	355	SG	Mar-22	Specific	12,071,238	-	2,751,615	12,297,180	8.4.51
Replace Substation Switchgear, Breakers, Reclosers - T - U'	355	SG	Various	Specific	5,460,206	5,562,846	5,716,690	16,739,742	
Camp Williams 345-138 kV Transformer and 138 kV Yard Ac	355	SG	May-25	Specific	-	-	16,369,321	16,369,321	8.4.51
Replace Overhead Transmission Poles - UT	355	SG	Various	Programmatic	5,277,166	5,384,565	5,529,795	16,191,526	
Lone Pine-Whetstone 230kV Line	355	SG	May-24	Specific	-	15,984,587	-	15,984,587	8.4.52
St. Johns (BPA) to Knott 118kV Line Conversion Project	355	SG	Various	Specific	13,842,657	-	-	13,842,657	8.4.52
Malin- Bonanza-new 69 kV line	355	SG	Nov-24	Specific	4,874,748	4,960,227	5,088,919	15,171,359	8.4.52
Replace - Storm & Casualty - Trans UT	355	SG	Various	Programmatic	2,571,855	-	-	2,571,855	
Klamath Dam Removal (ESM)	355	SG	Mar-25	Specific	-	-	12,158,152	12,158,152	8.4.52
Klamath Falls to Malin 230kV Line Replacement	355	SG	Nov-25	Specific	-	-	-	-	8.4.52
Castle Valley Substation - Trans	355	SG	May-25	Specific	-	-	-	-	8.4.52
Walla Walla 69kV Loop Reconfigure and Reconnector	355	SG	Nov-23	Specific	13,040,604	-	-	13,040,604	8.4.53
Aeolus Sub Transformer Event Resolution	355	SG	Oct-23	Specific	11,895,227	-	-	11,895,227	8.4.53
Coisrip Generation Interconnection NU	355	SG	Various	Programmatic	-	3,042,474	8,687,354	11,729,828	
Loop 90 South - Terminal into MidValley 345 ilre	355	SG	May-24	Specific	-	11,349,941	-	11,349,941	8.4.53
Customer Preference Interconnections	355	SG	Various	Programmatic	-	-	11,266,838	11,266,838	
OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	355	SG	May-24	Specific	-	4,753,583	6,369,669	11,123,252	8.4.53
Replace Overhead Transmission Lines - Other - UT	355	SG	Various	Programmatic	2,532,739	2,405,555	5,426,151	10,364,445	
Project Pivot	355	SG	May-24	Specific	-	-	-	-	
Weirich to BPA Lebanon 115 kV Tie	355	SG	May-23	Specific	8,999,693	-	-	8,999,693	
North Salt Lake Conversion - Trans	355	SG	May-25	Specific	-	-	-	-	
Line 30 & 65 Convert to 115 kV: New 230-69kV Sub T	355	SG	Dec-24	Specific	-	7,379,642	1,148,499	8,528,141	
Fort Hall/BIA Goshen Kinport 2310(1185)	355	SG	Oct-23	Specific	8,298,901	-	-	8,298,901	
Flint New 115kV to 12.5kV Substation Project-T	355	SG	Dec-22	Specific	-	-	-	-	
OTP122 UAMPS-Brigham City	355	SG	May-24	Specific	-	-	-	-	
Magna Cap and Tooele - Pine Cyn Rebuild 138kV	355	SG	Various	Specific	(101)	-	-	(101)	
Pomona Heights 230-115 kV Transformers Replacement TP	355	SG	Nov-25	Specific	-	7,594,511	-	7,594,511	
Jackalope-Bixby Transmission Upgrade	355	SG	Dec-24	Specific	-	-	-	-	
Houston Lake-Ponderosa Add Second 115kV Line	355	SG	Nov-23	Specific	7,422,723	-	-	7,422,723	
Transmission Reliability Improvements - UT	355	SG	Various	Programmatic	2,029,481	2,167,094	3,000,000	7,195,575	
Columbia Substation 3-Breaker Ringbus	355	SG	Oct-25	Specific	-	-	7,039,878	7,039,878	
OTP196 UAMPS Nephi 2nd POD	355	SG	Jul-24	Specific	-	6,704,601	-	6,704,601	
Replace Substation Meters and Relays - T - UT	355	SG	Various	Programmatic	2,152,009	6,210,355	2,040,145	6,383,462	
Cust 6 UT Transm	355	SG	May-24	Specific	-	6,117,989	-	6,117,989	
Dixonville Sub Replace Transformer T-3112 with spare 25 M	355	SG	Nov-24	Specific	-	-	6,107,734	6,107,734	
Bonneville 2nd Source	355	SG	Dec-25	Specific	-	-	-	-	
Mountain Green New Substation - Trans	355	SG	May-24	Specific	-	6,079,391	-	6,079,391	
System Reinforcement - Local Transmission Projects - LT	355	SG	Various	Programmatic	-	-	6,011,992	6,011,992	
SF6 - Circuit Breaker Replacements - T - UT	355	SG	Feb-24	Specific	2,593,573	2,635,875	690,520	5,919,968	
Coisrip Gordon Butte Generation Interconnection	355	SG	Nov-22	Specific	-	-	-	-	
Lebanon Loop Reliability Upgrade Project	355	SG	Dec-22	Specific	1,034,766	-	-	1,034,766	
Q0155 UAMPS Heber Light & Power	355	SG	Dec-25	Specific	-	-	-	-	
Terminal West Bus Convert to Breaker and a Half	355	SG	Jun-24	Specific	-	5,450,000	5,464,815	5,464,815	
Cust 1 , UT Transm	355	SG	Jun-24	Specific	-	5,366,525	-	5,366,525	
Fort Hall/BIA Jim Bridger Kinport G-2067 - shared IPC	355	SG	Jun-24	Specific	-	-	-	-	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Holiday XFMR 2 Upgrade to 30 MVA - Transm	355	SG	May-25	Specific	-	-	5,355,731	5,355,731	-
Transmission Protection Improvements - UT	355	SG	Various	Programmatic	2,131,327	2,229,408	851,605	5,212,339	-
Cust 5 UT Transm	355	SG	Nov-23	Specific	-	-	-	-	-
Shelvin Park Substation Increase Capacity	355	SG	Nov-22	Specific	-	-	-	-	-
Replace Overhead Transmission Lines - Other - ID	355	SG	Various	Programmatic	1,513,142	1,366,793	1,877,850	4,757,785	-
Customer System Upgrade East	355	SG	Various	Programmatic	2,251,704	1,156,403	1,159,199	4,567,306	-
Central Utah High Voltage Mitigation	355	SG	Dec-22	Specific	-	-	-	-	-
Tucker 69 kV Tie Line	355	SG	Nov-22	Specific	-	-	-	-	-
Generation Plant Removal Transmission Reconfiguration	355	SG	Nov-25	Specific	-	1,629,502	3,040,772	4,670,274	-
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	Oct-22	Specific	-	-	-	-	-
Cust 2 UT Transm	355	SG	Jun-23	Specific	4,656,566	-	-	4,656,566	-
Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	355	SG	Dec-23	Specific	4,655,153	-	-	4,655,153	-
Lassen Substation Construct New Sub - N2	355	SG	Nov-22	Specific	-	-	-	-	-
Transmission Major Projects - PP	355	SG	Various	Programmatic	-	-	3,384,379	3,384,379	-
Franklin Substation 25 MVAR Shunt Capacitor TPL	355	SG	May-25	Specific	-	-	-	-	-
Lone Pine-Sage Rd Line 49-1 Conversion	355	SG	Jun-25	Specific	-	-	-	-	-
Replace - Storm & Casualty - Trans ID	355	SG	Various	Programmatic	1,349,058	1,372,713	1,411,096	4,132,867	-
Midvalley Rpl Failed #1 Transformer	355	SG	Various	Specific	-	-	-	-	-
Replace Sigurd #6 345-230kV 450 MVA XFMR	355	SG	Jun-23	Specific	3,891,133	-	-	3,891,133	-
Replace Substation Bushings, Glass & Other - T - UT	355	SG	Dec-22	Specific	1,610,100	1,093,373	1,123,657	3,827,131	-
Cross Hollow Install 2nd Ximr - Trans	355	SG	Dec-22	Specific	-	-	-	-	-
Riverdale-Parrish and El Monte RAS TPL	355	SG	Oct-25	Specific	3,633,986	-	-	3,633,986	-
Reroute JB Goshen 345kV line for Slide - IPC Shared	355	SG	Dec-23	Specific	-	-	-	-	-
Huntington - UO Universal Spare GSU Huntington Plant	355	SG	Nov-22	Specific	-	-	-	-	-
Nibley 138/25 kV Trf Nibley-Hyrum City RB	355	SG	Aug-22	Specific	-	-	-	-	-
Downtown 8kV System Upgrade - Trans	355	SG	Dec-24	Specific	976,513	3,538,144	1,641,754	3,538,144	-
Replace Overhead Transmission Lines - Other - WY	355	SG	Various	Programmatic	-	820,076	-	3,436,342	-
Ahtanum New 115-12.5 kV Substation T	355	SG	Mar-25	Specific	-	-	-	-	-
Cottonwood - East Mill Creek Tap	355	SG	May-24	Specific	3,108,380	3,108,380	1,076,330	3,108,380	-
BLM & Other ROW Renewals - T - UT	355	SG	Various	Programmatic	77,556	508,397	-	1,662,284	-
Wildfire Storm Costs Trans	355	SG	Various	Programmatic	1,109,300	-	-	1,109,300	-
Hunter - 301 Spare Main GSU Replacement	355	SG	Oct-22	Specific	-	-	-	-	-
Spare 230-46kV 112MVA XFMR (Pavant)	355	SG	Dec-25	Specific	-	-	2,750,000	2,750,000	-
Replace Substation Transformers - T - UT	355	SG	Various	Programmatic	500,595	1,100,461	2,731,950	2,731,950	-
Replace Substation Switchgear, Breakers, Reclosers - T - W	355	SG	Various	Programmatic	873,633	890,055	914,670	2,676,359	-
Targeted reliability Improvement, Trans - UT	355	SG	Various	Programmatic	862,095	878,314	902,600	2,643,010	-
Klamath Falls-Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Apr-23	Specific	2,581,072	-	-	2,581,072	-
TPL Overdulfed Circuit Breaker Replacements	355	SG	Various	Programmatic	-	-	2,509,543	2,509,543	-
Mandated Highway Relocations - T - UT	355	SG	Various	Programmatic	816,347	832,284	841,707	2,480,338	-
Klamath Falls-Westside 69 kv line 18-7,Reconductor 1.0 mil	355	SG	May-25	Specific	-	-	-	-	-
BLM & Other ROW Renewals - T - ID	355	SG	Various	Programmatic	312,890	1,775,126	86,543	2,174,558	-
Replace Substation Bushings, Glass & Other - T - WY	355	SG	Various	Programmatic	966,060	656,024	674,194	2,296,279	-
Replace Substation Bushings, Glass & Other - T - ID	355	SG	Various	Programmatic	858,720	601,355	618,012	2,078,087	-
DJ-Deer Creek-Big Muddy 69kV Rplcmts	355	SG	May-23	Specific	2,044,818	-	-	2,044,818	-
Cold Springs Transformer Replacement	355	SG	Oct-23	Specific	-	-	-	-	-
Banfield New 115kV to 12.5kV Substation-T	355	SG	Jun-25	Specific	-	-	-	-	-
Frannie: Replace SW1H90 and SW1H92 w/ CB	355	SG	Dec-22	Specific	-	-	-	-	-
Mobile 161-13.2kV 33MVA Ximr	355	SG	Dec-25	Specific	-	-	1,950,189	1,950,189	-
Replace Overhead Transmission Poles - ID	355	SG	Nov-22	Programmatic	608,904	621,296	638,053	1,866,253	-
FPFB Rock Springs-Kemmerer 230kV "B"	355	SG	Nov-22	Specific	-	-	-	-	-
Dixonville: Replace 500kV Series Cap Con	355	SG	Jul-22	Specific	-	-	-	-	-
Replace - Storm & Casualty - Trans WY	355	SG	Various	Programmatic	592,372	602,759	619,613	1,814,744	-
BLM & Other ROW Renewals - T - WY	355	SG	Various	Programmatic	264,248	150,135	377,505	791,888	-
Meridian Sub Repl 500kV Series Cap Cntrl	355	SG	Sep-22	Specific	-	-	-	-	-
Transmission Protection Improvements - ID	355	SG	Various	Programmatic	1,522,376	207,387	-	1,729,763	-
Replace Substation Meters and Relays - T - ID	355	SG	Various	Programmatic	559,805	570,317	586,110	1,716,231	-
Spare 161-46kV 75MVA XFMR (Sugarhill)	355	SG	Dec-25	Specific	-	-	1,700,000	1,700,000	-
Replace Substation Switchgear, Breakers, Reclosers - T - ID	355	SG	Various	Programmatic	546,021	556,285	571,669	1,673,974	-

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Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional CY2023 to CY2025 Plant Adds	Ref. SLC-4
Cust 7 WY Transm	355	SG	May-23	Specific	-	-	-	-	-
Taylorville-Granger East Tap 46 kV line Rebuild	355	SG	Nov-22	Specific	-	-	-	-	-
BLM Sigurd-Glen Canyon	355	SG	Nov-22	Specific	-	-	-	-	-
Replace Substation Meters and Relays - T - WY	355	SG	Various	Programmatic	492,668	501,919	515,818	1,510,404	
Targeted reliability improvement, Trans - ID	355	SG	Various	Programmatic	456,403	464,990	477,847	1,399,240	
Targeted reliability improvement, Trans - WY	355	SG	Various	Programmatic	456,403	464,990	477,847	1,399,240	
Montpelier Area Voltage Support	355	SG	May-23	Specific	1,385,290	-	-	1,385,290	
Replace Substation Transformers - T - WY	355	SG	Various	Programmatic	544,787	392,653	403,512	1,340,951	
Camp Williams - Mona #1 345 kV Clearance Improvement	355	SG	May-24	Specific	-	1,316,719	-	1,316,719	
Allowance for Future capacity additions - Trans UT	355	SG	Various	Programmatic	47,341	482,313	743,478	1,273,133	
CIP-014-2 Alvey Substation BPA-PacifiCorp Security Project	355	SG	Aug-22	Specific	-	-	-	-	-
Asset Removal - T - UT	355	SG	Various	Programmatic	395,009	-	413,564	-	-
TMP Goshen-Sugarmill-Rigby 161kV Trans Line- T	355	SG	Dec-22	Specific	-	-	-	-	-
Tucker 69kV Tie Line Replace Breakers	355	SG	May-23	Specific	-	-	-	-	-
Granitsville Increase Capacity - Trans	355	SG	May-23	Specific	1,163,929	-	-	1,163,929	
Colstrip RMP Share	355	SG	Various	Programmatic	257,992	457,536	430,708	1,146,236	
Meridian RAS Expansion	355	SG	Oct-23	Specific	1,110,770	-	-	1,110,770	
Asset Removal - T - WY	355	SG	Various	Programmatic	360,501	367,278	377,435	1,105,215	
Rickreall- Construct New substation T	355	SG	May-24	Specific	-	1,069,337	-	1,069,337	
Repl 345kV Live Tank CBs ELF models @ Mona & Birch Ck	355	SG	Various	Specific	1,131,755	2,368,157	2,572,002	6,071,914	
Projects Less Than \$1million	355	SG	Various	Specific	2,429,170	2,732,568	3,015,473	8,177,212	
Projects Less Than \$1million	355	SG	Various	Programmatic	(6,074,252)	(6,074,252)	(6,074,252)	(18,222,755)	
Transmission Plant Five Year Average Removals	355	SG	Various	N/A	-	-	-	972,883,707	

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Distribution Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	CY 2023 to CY2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Wildfire - Dist - OR	360-373	OR	Various	N/A	46,765,062	84,297,129	85,284,227	216,346,418	-	-
Wildfire Mitigation - Dist	360-373	UT	Various	N/A	55,646,624	40,333,982	32,526,248	128,506,864	-	-
Distribution OR	360-373	OR	Various	N/A	16,229,196	12,532,805	72,433,111	101,195,111	-	-
Portland Willamette River Crossing	360-373	OR	Jan-25	N/A	-	(651,297)	134,197,319	133,546,021	-	-
Dist New Connect OR	360-373	OR	Various	N/A	27,518,461	38,118,365	51,746,706	117,383,553	-	-
Utah-New Connect - Residential	360-373	UT	Various	N/A	36,318,408	31,318,844	32,851,098	100,488,350	-	-
Wildfire - Dist - CA	360-373	CA	Various	N/A	72,045,752	16,392,713	17,610,216	72,045,752	-	-
Utah-New Connect - Commercial	360-373	UT	Various	N/A	18,591,911	-	-	52,594,839	-	-
Dist/UT Investment Programs	360-373	UT	Various	Programmatic	10,506,024	3,265,503	21,258,640	35,030,167	-	-
Distribution WA	360-373	WA	Various	N/A	22,279,700	-	-	22,279,700	-	-
AMI - Utah Meters 2019 -2020	360-373	UT	Various	N/A	9,820,963	10,027,709	15,415,835	35,264,507	-	-
Replace Overhead Distribution Poles - UT	360-373	UT	Various	N/A	-	-	-	-	-	-
Dist - NRUT Investment Programs	360-373	UT	Various	N/A	-	-	-	-	-	-
AMR to AMI Replacement Program - UT	360-373	UT	Various	N/A	-	-	-	-	-	-
Replace Underground Vaults & Equipment - UT	360-373	UT	Various	N/A	9,691,500	11,433,000	20,165,780	31,598,780	-	-
Distribution CA	360-373	CA	Various	N/A	5,158,319	9,900,552	10,158,447	29,750,499	-	-
New Revenue	360-373	CA	Various	N/A	8,929,010	1,198,130	9,377,703	15,734,151	-	-
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	UT	Various	N/A	6,054,313	9,106,399	9,348,318	27,383,728	-	-
Dist New Connect WA	360-373	WA	Various	Programmatic	4,569,721	6,177,722	13,993,894	26,225,930	-	-
Targeted Circuit Hardening - Distribution V2	360-373	OR	Various	N/A	3,198,271	6,062,873	7,622,962	18,255,956	-	-
WestSmart@Scale - EV Infrastructure	360-373	UT	Various	N/A	7,495,909	5,871,000	13,900,000	22,969,271	-	-
Targeted reliability improvement, Dist - UT	360-373	UT	Various	N/A	6,559,352	6,694,952	6,870,332	20,124,636	-	-
AMI - Wyoming meters	360-373	WYP	Various	N/A	-	620,899	18,954,427	19,575,326	-	-
New Connect Meter Purchases/Replacements - UT	360-373	UT	Various	N/A	6,065,128	6,173,391	6,335,118	18,573,638	-	-
U/G Cable Test & Replace	360-373	UT	Various	N/A	5,054,084	179,448	8,341,944	13,575,477	-	-
Mandated Highway Relocations - D - UT	360-373	UT	Various	N/A	5,520,440	5,639,490	5,697,390	16,857,320	-	-
Replace Overhead Distribution Lines - Other - UT	360-373	UT	Various	N/A	5,196,151	5,301,435	5,441,061	15,938,647	-	-
Wildfire - Dist - WA	360-373	WA	Various	Programmatic	13,238,690	-	-	13,238,690	-	-
Replace Underground Cable - UT	360-373	UT	Various	N/A	4,634,586	4,634,586	4,756,458	13,931,608	-	-
Replace - Storm & Casualty - Dist UT	360-373	UT	Various	N/A	4,543,453	4,543,453	4,663,677	13,659,622	-	-
Oregon Replace Underground Cable	360-373	OR	Various	N/A	4,902,157	236,335	8,510,912	13,649,403	-	-
Oregon - Mandated Highway Relocations	360-373	OR	Various	N/A	2,486,924	3,055,829	7,587,676	13,140,429	-	-
126th South Install New Substation - Dist	360-373	CA	Nov-22	N/A	-	-	-	-	-	-
Lassen Substation Construct New Sub - N2	360-373	CA	Nov-22	N/A	-	-	-	-	-	-
Olympia Development LLC Load Project	360-373	UT	May-23	N/A	12,345,631	-	-	12,345,631	-	-
Replace Substation Meters and Relays - D - UT	360-373	UT	Various	N/A	4,019,170	4,102,796	4,210,538	12,332,504	-	-
Oregon Replace Overhead Dist Lines/Other	360-373	OR	Various	N/A	3,294,915	309,500	8,547,500	12,151,915	-	-
Idaho-New Connect - Residential	360-373	ID	Various	N/A	4,022,595	3,590,263	3,881,615	11,494,474	-	-
Unspecified OR Distribution Reinforcement	360-373	OR	Various	N/A	2,473,080	93,080	8,393,080	10,959,240	-	-
Oregon-Upgrade-Spare Transformer Additions	360-373	OR	Various	N/A	2,803,122	1,657,903	6,444,412	10,905,437	-	-
Replace Overhead Distribution Poles - ID	360-373	ID	Various	N/A	3,103,624	3,180,451	4,525,490	10,809,565	-	-
Castle Valley Substation - Dist	360-373	UT	May-25	N/A	-	-	-	10,055,990	-	-
Oregon EV Transit Program	360-373	OR	Various	N/A	1,006,229	3,153,711	5,344,674	9,504,614	-	-
Northwest Quadrant Development - Lee Creek #2	360-373	UT	May-24	N/A	9,300,000	9,300,000	9,300,000	9,300,000	-	-
Field Device Communication V2	360-373	OR	Various	N/A	4,249,966	1,762,000	3,157,657	9,108,276	-	-
Dist/WY Investment Programs	360-373	WYP	Various	N/A	-	-	-	8,990,059	-	-
Trapper 138-12.5 kV Substation Dist	360-373	UT	Dec-23	N/A	9,108,276	-	-	9,108,276	-	-
Nibley 138/12 kV Transformer Addition	360-373	UT	Dec-24	N/A	-	-	-	8,990,059	-	-
DistID Investment Programs	360-373	ID	Various	N/A	-	-	-	8,566,239	-	-
RG Lakeview Load Project	360-373	UT	May-23	N/A	8,566,239	-	-	8,566,239	-	-
Cust 2 UT Dist	360-373	UT	May-24	N/A	8,268,312	-	-	8,268,312	-	-
Syracuse 138-13.2 kV Transformer	360-373	UT	May-23	N/A	-	-	-	8,229,720	-	-
Jumbers Point Substation - Dist	360-373	UT	May-24	N/A	2,270,296	-	-	8,229,720	-	-
Replace Overhead Distribution Poles - WY	360-373	WYP	Various	N/A	8,114,893	2,315,347	3,635,602	8,221,245	-	-
Skypark Second 138-12 kV Transformer	360-373	UT	May-23	N/A	-	-	-	8,114,893	-	-
Altatum New 115-12.5 kV Substation D	360-373	WA	May-25	Specific	-	-	-	-	-	-
Sugarhill Second 161-12 kV Transformer	360-373	UT	Dec-25	N/A	-	-	-	7,984,350	-	-
Elkhorn Install T#2, 30 MVA	360-373	WYP	May-24	N/A	-	7,718,027	-	7,718,027	-	-

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Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Wyoming-New Connect - Residential	360-373	WYP	Various	N/A	2,893,458	2,358,666	2,257,794	7,599,918	
Avian Protection - Dist WY	360-373	WYP	Various	N/A	2,017,926	2,060,096	2,110,057	6,186,080	
Banfield New 115kV to 12.5kV Substation- D	360-373	OR	Jun-25	N/A	-	-	7,440,790	7,440,790	
Flint New 115kV to 12.5kV Substation Project-D	360-373	WA	Dec-22	Specific	-	-	-	-	
Warren Transformer Addition	360-373	UT	Dec-24	N/A	-	7,226,737	-	7,226,737	
ABB DPU & TPU Relay Replacements Oregon	360-373	OR	Various	N/A	-	3,547,525	3,596,640	7,144,165	
Spanish Fork Sub Install Transformer	360-373	UT	Dec-24	N/A	-	7,100,000	-	7,100,000	
Timp Install New 12kV Transformer	360-373	UT	Dec-23	N/A	7,083,640	-	-	7,083,640	
70th South Install Second Transformer	360-373	UT	May-25	N/A	-	-	6,891,181	6,891,181	
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	WYP	Various	N/A	2,001,341	2,042,110	2,844,620	6,888,071	
Walnut Grove Transformer Addition	360-373	UT	Dec-24	N/A	-	6,686,038	-	6,686,038	
Replace Underground Cable - WY	360-373	WYP	Various	N/A	2,152,223	2,194,908	-	6,593,012	
Enlaw LLC Load Project	360-373	UT	Dec-23	N/A	6,483,692	-	-	6,483,692	
Utah Transit Authority Load Project	360-373	UT	Jun-23	N/A	6,459,706	-	-	6,459,706	
Avian Protection - Dist ID	360-373	ID	Various	N/A	1,349,754	1,387,912	1,422,881	4,160,548	
North Salt Lake Development - Cudahy #2	360-373	UT	May-24	N/A	-	6,210,355	-	6,210,355	
Silver Creek Install Distribution Transformer	360-373	UT	Oct-24	N/A	-	6,157,404	-	6,157,404	
Krah USA LLC Service Request	360-373	OR	Dec-23	N/A	6,118,118	-	-	6,118,118	
Cust 1 UT Dist	360-373	UT	Jun-24	N/A	-	6,000,000	-	6,000,000	
Rickreal- Construct New substation D	360-373	OR	May-24	N/A	-	5,886,464	-	5,886,464	
Mill City Construct New Substation	360-373	OR	Nov-24	N/A	-	5,871,400	-	5,871,400	
Copper Hills Install 2nd Xfmr	360-373	UT	May-23	N/A	5,858,352	-	-	5,858,352	
BDO: Install 2nd 138-12.5 kV, 30 MVA Xfmr	360-373	UT	Dec-23	N/A	5,770,255	1,825,364	2,827,452	5,770,255	
Distribution Auto / Field Network - UT	360-373	UT	Various	N/A	1,009,737	-	5,660,463	5,660,463	
Holladay XFMR 2 Upgrade to 30 MVA - Dist	360-373	UT	May-25	N/A	-	-	-	-	
Rigby 161-12kV Transformer Addition	360-373	ID	May-24	N/A	-	5,632,916	-	5,632,916	
West Valley Install Second Xfmr	360-373	UT	Dec-23	N/A	5,609,558	-	-	5,609,558	
Rebuild Deer Creek Substation	360-373	WYP	May-24	N/A	1,540,015	1,574,497	1,615,448	5,371,781	
Avian Protection - Dist UT	360-373	UT	Various	N/A	-	5,330,899	-	5,330,899	
Stansbury Install Second Transformer - Dist	360-373	UT	Dec-25	N/A	-	5,282,062	-	5,282,062	
North Salt Lake Conversion - Dist	360-373	UT	May-25	N/A	-	5,000,000	-	5,000,000	
Dist New Connect CA	360-373	CA	Various	N/A	868,766	1,581,888	1,414,982	4,887,677	
EX Utah Development, Mayflower Add Second Xfmr	360-373	WA	Apr-25	N/A	-	4,934,002	-	4,934,002	
Tieton Substation Capacity Increase - New Sub	360-373	WA	Oct-24	Specific	1,955,109	1,517,585	-	4,876,473	
Wyoming-New Connect - Commercial	360-373	WYP	Various	N/A	-	-	-	4,825,948	
Mountain Green New Substation - Dist	360-373	UT	May-25	N/A	-	4,825,948	-	4,825,948	
Bond Street Add 2nd Transformer	360-373	OR	May-25	N/A	-	4,885,110	-	4,885,110	
Grantsville Increase Capacity - Dist	360-373	UT	May-23	N/A	4,835,464	-	-	4,835,464	
American Packaging Corp Load Project	360-373	UT	May-25	N/A	-	-	4,825,948	4,825,948	
Replace Overhead Distribution Lines - Other - WY	360-373	WYP	Various	N/A	1,551,875	1,581,796	1,618,083	4,751,755	
Conser Road- Construct New 115kV to 20.8 kv substation D	360-373	OR	Nov-22	N/A	-	-	-	-	
Net Metering Installation UT	360-373	UT	Various	N/A	1,636,808	1,704,052	1,341,438	4,682,298	
Replace - Storm & Casualty - Dist WY	360-373	WYP	Various	N/A	1,484,883	1,514,927	1,549,335	4,548,945	
Albina Replace 12kv Feeder with Switchgear	360-373	OR	Dec-23	N/A	4,352,231	-	-	4,352,231	
Dist - NRWY Investment Programs	360-373	WYP	Various	N/A	-	-	-	-	
90th South Install 30 MVA Transformer - Dist	360-373	UT	Various	N/A	-	-	-	-	
Wildfire Storm Costs Dist OR	360-373	OR	Various	N/A	1,424,593	-	-	1,424,593	
AMI - Idaho 2019 meters	360-373	ID	Various	N/A	-	-	-	-	
Dist - NRID Investment Programs	360-373	ID	Various	N/A	-	-	-	-	
EX Utah Development Load Project	360-373	UT	Dec-23	N/A	3,985,802	-	-	3,985,802	
Rebuild Gordon Hollow Substation	360-373	OR	Dec-23	N/A	3,928,424	-	-	3,928,424	
Distribution or Grid Automation Phase 3	360-373	OR	Various	N/A	1,395,897	980,000	2,947,147	3,927,147	
Idaho-New Connect - Commercial	360-373	ID	Various	N/A	1,226,912	1,226,912	1,303,974	3,926,783	
Utopia Apartments Load Project - Southwest #1	360-373	UT	Apr-24	N/A	3,902,857	3,902,857	-	3,902,857	
Replace Overhead Distribution Lines - Crossarms & Cutouts	360-373	ID	Various	N/A	992,934	1,016,956	1,797,902	3,807,791	
Oregon Replace OH Dist Lines - Poles	360-373	OR	Various	N/A	3,557,052	2,352	103,511	3,662,914	
New Revenue - Feeder Reinforcement - WY	360-373	WYP	Various	N/A	1,189,986	1,214,224	1,241,586	3,645,796	
Allowance for Future capacity additions - Dist UT	360-373	UT	Various	N/A	33,221	339,072	3,170,894	3,543,186	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Replace Substation Switchgear, Breakers, Reclosers - D - IL	360-373	ID	Various	N/A	1,163,755	1,181,477	1,188,952	3,534,184	
City Creek Reserve, Terminal #1	360-373	UT	Dec-23	N/A	3,520,000	-	-	3,520,000	
Replace Overhead Distribution Lines - Other - ID	360-373	ID	Various	N/A	1,142,023	1,168,785	1,198,646	3,509,454	
Replace - Storm & Casualty - Dist ID	360-373	WYP	Various	N/A	1,121,200	1,148,325	1,177,516	3,447,041	
Center Street Upgrade Transformer with 115-13.2kV 33MVA	360-373	WYP	Nov-25	N/A	-	-	3,428,338	-	
STASTA LLC Load Project	360-373	UT	Various	N/A	-	-	-	-	
Ruby 69-12kV Transformer Replacement	360-373	ID	May-24	N/A	-	3,376,494	-	3,376,494	
Spare 230-34.5kV 125 MVA XFMR w/LTC (Rock Springs 20	360-373	WYP	Dec-24	N/A	-	3,200,000	-	3,200,000	
A1 Lithium Inc. Load Project	360-373	UT	Dec-24	N/A	-	3,126,598	-	3,126,598	
Conductive Composites Load Project	360-373	UT	May-23	N/A	3,096,392	1,028,427	1,052,623	3,096,392	
Replace Underground Vaults & Equipment - WY	360-373	WYP	Oct-25	N/A	943,236	965,931	3,000,000	3,000,000	
Pallette Substation - NESC compliance for neutral	360-373	OR	Various	N/A	2,129,072	-	990,553	2,899,720	
Targeted reliability improvement, Dist - ID	360-373	ID	Various	N/A	2,788,155	-	351,952	2,481,024	
OR Distribution Major Projects - PP	360-373	OR	Various	N/A	2,788,155	-	-	2,788,155	
Mobile #6 Replace Failed 138-69kV Transformer	360-373	UT	Jun-23	N/A	2,748,204	2,748,204	-	2,748,204	
Line 30 & 65 Convert to 115 kV; New 230-69kV Sub D	360-373	OR	Dec-24	N/A	1,329,597	1,358,231	-	2,687,828	
Downtown 8kV System Upgrade - Dist	360-373	UT	Various	N/A	-	-	-	2,633,621	
Canyon View - Purchase Substation Property	360-373	UT	Dec-25	N/A	-	-	-	2,627,168	
SRC Land Holdings Load Project- Toquerville #1	360-373	UT	Jun-24	N/A	-	2,627,168	-	2,627,168	
Salt Lake Dept of Airports Load Project	360-373	UT	Various	N/A	854,970	870,337	889,501	2,614,807	
Utah-New Connect-Str Light & Otr	360-373	UT	Various	N/A	843,773	864,373	886,355	2,594,501	
Replace Underground Cable - ID	360-373	ID	Various	N/A	828,487	856,130	875,919	2,560,536	
New Connect Meter Purchases/Replacements - WY	360-373	WYP	Various	N/A	814,849	831,459	853,460	2,499,767	
Replace - Storm & Casualty - Crossarms & Cutouts - Dist - L	360-373	UT	Nov-22	N/A	-	-	-	-	
Salt Lake Dept of Airports Load Project	360-373	UT	Nov-22	N/A	-	-	-	-	
Replace Underground Vaults & Equipment - ID	360-373	ID	Various	N/A	800,535	821,389	842,201	2,464,125	
Mandated Public Accommodations & Other - D - UT	360-373	UT	Various	N/A	802,928	819,526	840,994	2,463,448	
Targeted reliability improvement, Dist - WY	360-373	WYP	Various	N/A	801,079	816,616	835,496	2,453,191	
Replace Substation Switchgear, Breakers, Reclosers - D - U	360-373	UT	Various	N/A	869,238	831,750	739,735	2,440,723	
Cross Hollow Install 2nd Ximr - Dist	360-373	UT	Various	N/A	-	-	-	-	
Snarr Bank 1 - Capacity Increase	360-373	UT	Nov-22	N/A	-	-	-	-	
Jefferson Sub - Increase capacity 12.5 MVA	360-373	OR	Oct-22	N/A	-	-	-	-	
Replace Substation Bushings, Glass & Other - D - UT	360-373	UT	Various	N/A	907,668	708,444	727,048	2,343,161	
New Revenue - Feeder Reinforcement - ID	360-373	ID	Various	N/A	755,061	772,423	792,097	2,319,581	
Mandated OH/UG Conversions - UT	360-373	UT	Various	N/A	726,572	741,567	761,015	2,229,174	
Amps - Control Building Addition	360-373	ID	Jun-23	N/A	2,184,735	-	-	2,184,735	
AMR Calender Meters - WA	360-373	WA	Dec-25	Specific	1,064,328	515,722	2,182,363	2,182,363	
Replace Substation Transformers - D - UT	360-373	UT	Various	N/A	2,088,484	-	529,179	2,109,228	
Orange Upgrade to 30 MVA	360-373	UT	May-23	N/A	750,157	259,297	207,410	1,216,864	
BLM & Other ROW Renewals - D - UT	360-373	UT	Various	N/A	950,610	-	-	950,610	
Shelvin Park Substation Increase Capacity	360-373	OR	Nov-22	N/A	-	1,943,945	-	1,943,945	
Proctor and Gamble Paper Company Load Project	360-373	UT	May-24	N/A	-	631,003	-	1,896,763	
Asset Removal - D - UT	360-373	UT	Various	N/A	618,227	-	647,533	-	
Riverbend Management, Inc Load Project	360-373	ID	Oct-22	N/A	-	-	-	-	
Oregon Energy Storage Project - Battery or Equivalent	360-373	OR	Various	N/A	1,765,741	-	-	1,765,741	
Elk Valley Casino Service Request (N2)	360-373	CA	Dec-22	N/A	1,717,121	-	-	1,717,121	
Moab City Upgrade Transformer	360-373	ID	Dec-23	N/A	546,399	559,830	574,066	1,680,295	
Replace Substation Meters and Relays - D - ID	360-373	UT	Various	N/A	1,632,845	1,666,306	-	1,666,306	
New Harmony Upgrade Transformer	360-373	UT	Dec-24	N/A	-	-	-	-	
Enoch Upgrade Transformer	360-373	WYP	Dec-23	N/A	529,812	540,087	552,571	1,632,845	
Neutral Extensions - WY	360-373	WYP	Various	N/A	520,160	530,764	544,761	1,595,684	
Mandated Code Compliance - D - U T	360-373	UT	Various	N/A	512,733	532,884	546,467	1,592,083	
New Connect Meter Purchases/Replacements - ID	360-373	ID	Various	N/A	1,582,406	495,655	500,280	1,582,406	
Taylor Increase Capacity 30 MVA 46kV	360-373	UT	Dec-23	N/A	482,781	495,655	442,107	1,478,716	
Mandated Highway Relocations - D - ID	360-373	ID	Various	N/A	529,720	432,125	442,107	1,403,952	
Replace Substation Bushings, Glass & Other - D - WY	360-373	WYP	Various	N/A	455,724	453,266	452,801	1,361,790	
Utah-New Connect - Irrigation	360-373	UT	Various	N/A	420,283	428,670	438,623	1,287,576	
Replace Substation Meters and Relays - D - WY	360-373	WYP	Various	N/A	-	-	-	-	
CA Distribution Major Projects - PP	360-373	CA	Various	N/A	-	-	1,249,555	1,249,555	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional CY 2023 to CY 2025 Plant Adds	Ref. SLC-4
Apple Valley Install New Dist Sub	360-373	UT	May-23	N/A	1,240,253	-	-	1,240,253	
BLM & Other ROW Renewals - D - WY	360-373	WYP	Various	N/A	347,953	168,918	200,767	717,638	
Mandated Highway Relocations - D - WY	360-373	WYP	Various	N/A	334,913	341,862	344,545	1,021,320	
Mandated Joint Use - UT	360-373	UT	Various	N/A	400,280	408,552	211,076	1,019,909	
Spare 46-12.47 30MVA XFMR	360-373	UT	Jul-22	N/A	-	-	-	-	
Temple Square - load addn in Downtown SLC	360-373	UT	Nov-22	N/A	-	-	-	-	
St. John Increase Capacity	360-373	UT	Oct-22	N/A	-	-	-	-	
Projects Less Than \$1million	360-373	CA	Various	N/A	83,286	-	-	83,286	
Projects Less Than \$1million	360-373	ID	Various	N/A	1,273,035	1,547,502	1,566,258	4,406,794	
Projects Less Than \$1million	360-373	WA	Various	Specific	-	-	-	-	
Projects Less Than \$1million	360-373	WYP	Various	N/A	2,571,088	3,069,292	4,723,946	10,364,326	
Projects Less Than \$1million	360-373	OR	Various	N/A	-	-	-	-	
Projects Less Than \$1million	360-373	UT	Various	N/A	5,624,238	2,606,199	1,307,696	9,538,132	
Distribution Plant Five Year Average Removals	360-373	CA	Various	N/A	(954,359)	(954,359)	(954,359)	(2,863,077)	
Distribution Plant Five Year Average Removals	360-373	ID	Various	N/A	(1,205,803)	(1,205,803)	(1,205,803)	(3,617,408)	
Distribution Plant Five Year Average Removals	360-373	WA	Various	N/A	(2,106,636)	(2,106,636)	(2,106,636)	(6,319,908)	
Distribution Plant Five Year Average Removals	360-373	WYP	Various	N/A	(3,275,714)	(3,275,714)	(3,275,714)	(9,827,141)	
Distribution Plant Five Year Average Removals	360-373	OR	Various	N/A	(10,534,721)	(10,534,721)	(10,534,721)	(31,604,162)	
Distribution Plant Five Year Average Removals	360-373	UT	Various	N/A	(11,714,874)	(11,714,874)	(11,714,874)	(35,144,621)	
								1,918,782,199	

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Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
North Temple Property	397	SO	Various	Specific	-	-	-	-	8.4.53
PMOC/PSO Service Center	397	OR	Dec-25	N/A	-	-	63,423,870	63,423,870	-
Replace Vehicles - UT	397	UT	Various	N/A	9,519,127	9,814,470	22,909,415	42,243,012	-
Vehicles OR	397	OR	Various	N/A	7,340,716	10,742,835	15,256,167	33,339,717	-
Bend Service Center	397	OR	Dec-24	N/A	-	36,175,493	-	36,175,493	-
New SLC Data Center	397	SO	Dec-25	Specific	-	-	-	-	8.4.54
Terminal - T&D Operations Campus	397	UT	Oct-25	N/A	-	-	23,204,718	23,204,718	-
Replace Vehicles - WY	397	WYP	Various	N/A	4,060,056	4,184,992	9,758,075	18,003,123	-
PP Com investment program	397	OR	Various	N/A	4,156,316	3,599,001	6,033,934	13,789,251	-
Index AR Training Modules V2	397	SO	Various	Specific	6,432,968	5,582,670	4,284,964	16,300,603	8.4.54
LCT Open Office Plan	397	SO	Jun-23	Specific	11,190,647	-	-	11,190,647	8.4.54
PP Com investment program	397	SO	Various	Programmatic	34,573	-	8,828,040	8,862,613	-
Unix/Linux/Storage - Infrastructure	397	SO	Various	Programmatic	3,888,303	5,155,954	3,414,548	12,458,805	-
Network/Security - OT Infrastructure	397	SO	Various	Programmatic	4,915,196	3,832,771	3,159,039	11,907,006	-
Riverton Service Center	397	WYP	Dec-25	N/A	-	-	10,709,082	10,709,082	-
Terminal Training Campus Expansion	397	UT	Sep-25	N/A	-	-	10,565,789	10,565,789	-
Rock Springs Service Center Purchase	397	WYP	Various	N/A	3,938,044	-	3,938,044	3,938,044	-
PP Com investment program	397	UT	Various	N/A	2,781,554	1,935,960	2,044,791	6,762,305	-
AMI - Wyoming IT Comm Network	397	WYP	Various	N/A	-	1,136,653	7,186,340	8,322,993	-
Remodel Field Facilities	397	UT	Various	N/A	-	-	8,024,247	8,024,247	-
Replace Other General Plant - UT	397	UT	Various	N/A	2,813,475	2,441,940	2,533,009	7,788,424	-
PP Com investment program	397	CAGE	Various	N/A	2,984,870	2,132,458	2,375,498	7,492,825	-
Vehicles WA	397	WA	Various	Programmatic	1,092,524	2,148,567	2,486,095	5,727,186	-
Replace Vehicles - ID	397	ID	Various	N/A	1,320,386	1,370,056	3,200,029	5,890,471	-
Telecom - Corporate Network	397	OR	Various	Programmatic	2,751,760	1,908,558	2,109,553	6,769,872	-
Central Oregon Training Campus Expansion	397	OR	Dec-25	N/A	-	-	5,395,589	5,395,589	-
Cloud/Windows	397	SO	Various	Programmatic	1,190,952	2,069,498	2,097,397	5,357,847	-
Enterprise Ops	397	SO	Various	Programmatic	1,541,747	1,738,357	1,972,065	5,252,169	-
Hydro Vehicles	397	SG	Various	Programmatic	1,160,906	660,271	676,810	2,497,987	-
Replace Other General Plant - WY	397	WYP	Various	N/A	1,560,353	1,769,585	1,803,183	5,133,121	8.4.58
Maximo PAC Generation Release (not in original scope of Fi	397	SO	Jan-25	Specific	-	-	-	-	-
Gen - SitusUT Investment Programs	397	UT	Various	N/A	-	-	-	-	-
PP Com investment program	397	CAGW	Various	Programmatic	457,176	3,718,581	637,230	4,812,987	-
Replace Tools - UT	397	UT	Various	N/A	1,551,026	1,601,450	1,649,144	4,801,620	-
Vehicles CA	397	CA	Various	N/A	1,267,809	1,432,378	1,729,850	4,430,038	-
Oracle- Mobile GIS	397	SO	Dec-25	Specific	-	-	-	-	8.4.58
Structures OR	397	OR	Various	N/A	1,377,091	1,827,669	632,221	3,836,981	-
PP Com investment program	397	WYP	Various	N/A	128,917	1,252,535	1,238,859	2,620,312	-
PP Com investment program	397	WA	Various	Programmatic	845,643	1,732,775	1,031,282	3,609,700	-
22 DellEMC Storage and Compute-common	397	SO	Dec-22	Specific	918,000	1,312,740	1,347,395	3,578,135	-
Substation Router/Sw TOMS	397	WYP	Various	Programmatic	2,287,803	3,203,672	227,763	3,203,672	-
Casper Power Office - Purchase	397	WYP	Mar-24	N/A	-	609,978	-	3,125,545	-
PP Com investment program	397	CAGW	Various	Programmatic	-	3,093,133	-	3,093,133	-
PP Com investment program	397	CAGE	Various	N/A	912,231	477,000	36,500	1,089,070	-
General Plant OR	397	OR	Various	N/A	807,842	912,231	932,492	2,652,566	-
Replace Other General Plant - ID	397	ID	Jun-24	Specific	454,436	1,250,981	643,996	2,349,413	8.4.58
PP Com investment program	397	UT	Various	N/A	1,240,300	-	-	1,240,300	-
AMI - Utah IT Comm Network	397	SO	Various	Specific	-	-	-	-	-
2021 VXRail Common Use	397	SO	Oct-22	Specific	-	-	-	-	-
Oracle- UII	397	SO	Dec-25	Specific	755,068	382,647	2,157,883	2,157,883	8.4.59
PP Com investment program	397	CA	Various	N/A	-	-	824,772	1,962,487	-
Gen - SitusUT Investment Programs	397	UT	Various	N/A	-	-	-	-	-
Telecom - Voice	397	SO	Various	Programmatic	-	888,802	-	1,796,030	-
EMC ELA	397	SO	Jun-25	Specific	-	-	907,228	1,747,160	-
Monarch PAC6 Upgrade and HW TOM	397	SO	Aug-22	Specific	-	-	1,747,160	-	-
Maximo Implementation PAC T&D (1b) Supplemental	397	SO	Jan-25	Specific	-	-	-	-	-
Hydro General Plant	397	SG	Various	Programmatic	593,106	335,638	344,045	1,272,789	-

PacificCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
General Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
General Plant WA	397	WA	Various	Programmatic	214,920	215,286	746,623	1,176,830	
Corporate Router/Switch TOM 20/21	397	SO	Sep-22	Specific	-	-	-	-	
AN010 - Customer - Ancillary - Customer Mobile Apps for IO	397	SO	Dec-24	Specific	-	1,434,236	-	1,434,236	
Rowberry; Rebuild/Replace Damaged Equip	397	UT	Aug-22	N/A	-	-	-	-	
PP Com investment program	397	SO	Various	Programmatic	685,403	189,142	336,283	1,210,828	
SAP & Corporate Systems - Applications	397	SO	Various	Programmatic	443,003	515,484	421,748	1,380,235	
NTO ACI Network Build- Common Use	397	SO	Jul-22	Specific	-	-	-	-	
Replace Integrated Resource Plan-Plexos - Licenses	397	SO	Jul-23	Specific	1,305,600	-	-	1,305,600	
General Plant CA	397	CA	Various	N/A	168,313	171,568	707,126	1,047,007	
Wind General	397	SG	Various	Programmatic	185,869	212,909	218,242	617,021	
Cutter to Rabbit Mtn MW Replacement	397	UT	Nov-22	N/A	-	-	-	-	
Budget Placeholder Power Supply	397	SO	Sep-22	Specific	-	-	-	-	
Replace Tools - WY	397	WYP	Various	N/A	401,410	387,099	398,550	1,187,058	
Customer- Post Implementation	397	SO	Various	Programmatic	-	-	-	-	
Cleveland Ave Sub to Pilot Butte Sub Fiber	397	OR	Dec-25	N/A	-	-	1,152,246	1,152,246	
Portland Metro Fiber	397	OR	Dec-25	N/A	-	-	1,152,246	1,152,246	
PP Com investment program	397	SO	Various	Programmatic	1,018,541	131,920	-	1,150,461	
Harrison to Holladay Fiber Upgrade	397	OR	Dec-24	N/A	-	1,124,142	-	1,124,142	
Repl Prospect Hill Comm Site	397	CAGE	Dec-23	N/A	1,091,400	-	-	1,091,400	
2019 TIBCO TOM and Upgrade	397	SO	Sep-22	Specific	-	-	-	-	
World Service Center - Purchase	397	WYP	May-23	N/A	1,056,352	-	-	1,056,352	
DMX Replacement (Populus Area)	397	CAGE	Dec-25	N/A	-	-	-	-	
MW CES Ring Deployment	397	CAGW	Dec-24	Specific	-	1,024,536	1,037,021	1,037,021	
Projects Less Than \$1million	397	SO	Various	Specific	1,464,031	982,025	1,079,385	1,024,536	
Projects Less Than \$1million	397	SO	Various	Specific	1,215,882	291,183	697,572	3,525,442	
Projects Less Than \$1million	397	SO	Various	Programmatic	2,606,350	1,534,673	1,234,585	2,204,636	
Projects Less Than \$1million	397	CAGE	Various	N/A	-	-	-	5,375,608	
Projects Less Than \$1million	397	CAGW	Various	Specific	-	-	-	-	
Projects Less Than \$1million	397	CAGW	Various	Programmatic	22,238	-	-	22,238	
Projects Less Than \$1million	397	SG	Various	Specific	65,742	-	-	65,742	
Projects Less Than \$1million	397	SG	Various	Specific	90,102	-	-	90,102	
Projects Less Than \$1million	397	SG	Various	Programmatic	90,887	152,955	75,490	318,547	
Projects Less Than \$1million	397	CA	Various	N/A	103,511	39,255	233,653	233,653	
Projects Less Than \$1million	397	ID	Various	N/A	440,023	298,814	305,234	1,044,071	
Projects Less Than \$1million	397	WA	Various	N/A	174,272	208,074	77,491	459,837	
Projects Less Than \$1million	397	WYP	Various	Programmatic	330,806	28,334	37,365	396,505	
Projects Less Than \$1million	397	OR	Various	N/A	-	-	-	-	
Projects Less Than \$1million	397	UT	Various	N/A	198,756	73,504	75,693	347,953	
General Plant Five Year Average Removals	397	SO	Various	N/A	(1,075,467)	(1,075,467)	(1,075,467)	(3,226,401)	
								478,821,678	

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Plant Additions
Intangible Plant Additions - Total Company

Project Description	FERC Account	Factor	In-service Date	Investment Type	CY 2023 Plant Adds	CY 2024 Plant Adds	CY 2025 Plant Adds	Provisional Plant Adds	Ref. SLC-4
Oracle Customer Information System - Capital	303	SO	Sep-25	Specific	-	-	136,831,395	136,831,395	8.4.54
Oracle Back Office (ERP/EPM/SCM) - Capital	303	SO	Jan-25	Specific	-	-	-	-	8.4.55
PP IT software investment program	303	SO	Various	Programmatic	16,567,140	14,928,842	11,910,685	43,406,667	-
WAM (Maximo) Phase 1b Capital Wires	303	SO	Jan-25	Specific	-	-	-	-	8.4.56
Oracle Technology - Analytics	303	SO	Dec-25	Specific	-	-	-	-	8.4.59
Maximo PAC Generation Release (not in original scope of Field AI)	303	SO	Jan-25	Specific	-	-	-	-	8.4.56
WAM (Maximo) Phase 1a Capital Substation (plus PowerBase)	303	SO	Jul-22	Specific	-	-	-	-	8.4.56
Oracle Back Office (HCM) - Capital	303	SO	Jan-25	Specific	-	-	-	-	8.4.57
APM - Asset Performance Maintenance	303	SO	Dec-25	Specific	-	-	16,818,094	16,818,094	8.4.57
Oracle- Mobile GIS	303	SO	Dec-25	Specific	-	-	-	-	8.4.58
Power Plan	303	SO	Jan-25	Specific	-	-	-	-	8.5.56
Oracle Capital Projects (OCE) - Capital	303	SO	Jan-25	Specific	-	-	-	-	8.4.59
PAC FIPS 201 (Phys Security Repl)	303	SO	Jun-24	Specific	-	-	-	-	8.4.58
PP IT software investment program	303	SO	Various	Programmatic	2,497,885	144,529	5,676,904	8,319,318	-
Network/Security - OT Infrastructure	303	SO	Various	Programmatic	3,950,235	3,505,577	1,806,178	9,261,990	-
Oracle- UII	303	SO	Dec-25	Specific	-	-	-	-	8.4.59
Oracle Operations (OFSC) - Capital	303	SO	Jan-25	Specific	-	-	-	-	-
Monarch PAC6 Upgrade and HW TOM	303	SO	Aug-22	Specific	-	-	-	-	-
GWD (Graphical Work Design)	303	SO	Mar-24	Specific	-	7,711,652	-	7,711,652	-
New SLC Data Center	303	SO	Dec-25	Specific	-	-	-	-	-
AN010 - Customer - Ancillary - Customer Mobile Apps for iOS and Android	303	SO	Dec-24	Specific	-	-	-	-	-
SAP & Corporate Systems - Applications	303	SO	Various	Programmatic	1,772,014	2,061,936	1,686,992	5,520,942	-
Replace Integrated Resource Plan-Plexos - Licenses	303	SO	Jul-23	Specific	5,222,400	-	-	5,222,400	-
Customer- Post Implementation	303	SO	Various	Specific	2,239,390	2,239,390	2,239,390	4,717,861	-
PP IT software investment program	303	SO	Various	Programmatic	239,081	516,650	4,067,544	4,562,902	-
Oracle Customer CX Support - Capital	303	SO	Sep-25	Specific	-	-	4,067,544	4,067,544	-
Transmission & Distribution - Applications	303	SO	Various	Programmatic	2,936,543	-	832,380	3,768,923	-
AMI/Linux/Storage - Infrastructure	303	SO	Various	Programmatic	1,354,115	1,484,242	853,637	3,691,994	-
AMI Headend- SSN/Itron Conversion	303	SO	Mar-23	Specific	3,400,012	-	-	3,400,012	-
Oracle Customer Decision Support (DSS-T) - Capital	303	SO	Sep-25	Specific	-	-	-	-	-
PAC FIPS 201 Pinnacle Repl- Interim	303	SO	Dec-22	Specific	-	-	-	-	-
Maximo Implementation PAC T&D (1b) Supplemental	303	SO	Jan-25	Specific	-	-	3,316,513	3,316,513	-
PowerPlan Upgrades	303	SO	Various	Specific	942,833	883,906	3,068,400	3,068,400	-
UII B2 Model/Plant Tax Standard Calcs	303	SO	Dec-23	Specific	2,448,000	-	1,178,541	3,005,280	-
EBI - Applications	303	SO	Various	Programmatic	-	-	1,125,528	2,448,000	-
AN009 - Content Mgmt Migration to Oracle Tools	303	SO	Jan-24	Specific	-	1,164,730	-	2,290,258	-
Oracle Customer CX Communications - Capital	303	SO	Dec-22	Specific	-	2,254,308	-	2,254,308	-
Oracle Customer CX Engagement - Capital	303	SO	Sep-22	Specific	-	-	-	-	-
AN046 - Customer - Ancillary - Customer Correspondence Mgmt	303	SO	Dec-23	Specific	1,992,340	-	-	1,992,340	-
Telecom - Corporate Network	303	SO	Various	Programmatic	846,908	477,139	527,388	1,851,436	-
Statement Redesign	303	SO	Various	Specific	-	948,000	861,600	1,809,600	-
Endur Upgrade/replace	303	SO	Dec-25	Specific	-	-	1,723,200	1,723,200	-
Vegetation Management (PVM/Mobile)	303	SO	Dec-25	Specific	-	-	1,723,200	1,723,200	-
UII RVN Replacement	303	SO	Dec-23	Specific	1,632,000	-	-	1,632,000	-
AN23- Customer - Ancillary - OpenMethods Single Point of Integration	303	SO	Nov-24	Specific	-	1,524,894	-	1,524,894	-
Azure growth	303	SO	Jun-24	Specific	-	1,468,800	-	1,468,800	-
Maximo Upgrade to V8 for PAC T&D	303	SO	Sep-24	Specific	-	1,468,800	-	1,468,800	-
Generation Trading Mgmt-PCI- Licenses	303	SO	Aug-24	Specific	-	1,404,471	-	1,404,471	-
Cloud/Windows	303	SO	Various	Programmatic	297,738	517,375	524,349	1,339,462	-
Enterprise Ops	303	SO	Various	Programmatic	369,227	434,589	483,016	1,316,833	-
Business Phase 2: Commercial Customer microsite	303	SO	Dec-25	Specific	-	-	1,279,200	1,279,200	-
UII Plant Book/Capex front end	303	SO	Dec-23	Specific	1,224,000	-	-	1,224,000	-
IBM Software License Renewal- ESSO	303	SO	Jun-23	Specific	1,020,000	-	-	1,020,000	-
BMC Software Renewal- DB2	303	SO	Jun-23	Specific	1,020,000	-	-	1,020,000	-
Projects Less Than \$1million	303	SO	Various	Specific	2,987,784	2,162,000	3,424,909	8,574,693	-
Projects Less Than \$1million	303	SO	Various	Programmatic	229,500	550,386	1,396,035	2,175,921	-
								308,233,304	

**PacifiCorp
Washington 2023 General Rate Case
Labor Day Wildfire Restoration Capital Removal**

PAGE 8.8_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Transmission Plant	355	RES	(139,066,017)	SG	7.979%	(11,095,768)	
Distribution Plant ¹	360	RES	(744,880)	WA	Situs	-	
Distribution Plant ¹	361	RES	(1,411,995)	WA	Situs	-	
Distribution Plant ¹	362	RES	(11,715,872)	WA	Situs	-	
Distribution Plant ¹	364	RES	(15,311,356)	WA	Situs	-	
Distribution Plant ¹	365	RES	(9,634,896)	WA	Situs	-	
Distribution Plant ¹	366	RES	(4,780,183)	WA	Situs	-	
Distribution Plant ¹	367	RES	(11,151,200)	WA	Situs	-	
Distribution Plant ¹	368	RES	(16,879,220)	WA	Situs	-	
Distribution Plant ¹	369	RES	(10,437,703)	WA	Situs	-	
Distribution Plant ¹	370	RES	(2,857,158)	WA	Situs	-	
Distribution Plant ¹	371	RES	(98,786)	WA	Situs	-	
Distribution Plant ¹	373	RES	(707,457)	WA	Situs	-	
			<u>(224,796,724)</u>			<u>(11,095,768)</u>	8.8.1_R
Adjustment to Depreciation Reserve:							
Transmission Plant	108TP	RES	3,779,515	SG	7.979%	301,559	
Distribution Plant ¹	108360	RES	23,238	WA	Situs	-	
Distribution Plant ¹	108361	RES	44,051	WA	Situs	-	
Distribution Plant ¹	108362	RES	365,506	WA	Situs	-	
Distribution Plant ¹	108364	RES	477,676	WA	Situs	-	
Distribution Plant ¹	108365	RES	300,585	WA	Situs	-	
Distribution Plant ¹	108366	RES	149,130	WA	Situs	-	
Distribution Plant ¹	108367	RES	347,890	WA	Situs	-	
Distribution Plant ¹	108368	RES	526,590	WA	Situs	-	
Distribution Plant ¹	108369	RES	325,630	WA	Situs	-	
Distribution Plant ¹	108370	RES	89,136	WA	Situs	-	
Distribution Plant ¹	108371	RES	3,082	WA	Situs	-	
Distribution Plant ¹	108373	RES	22,071	WA	Situs	-	
			<u>6,454,100</u>			<u>301,559</u>	8.8.1_R
Adjustment to Tax:							
Transmission ADIT - SG	282	RES	6,486,787	SG	7.979%	517,566	

¹Distribution Plant above is allocated to CA & OR, hence no Washington allocated amount

Description of Adjustment:

This adjustment removes the Labor Day Wildfire Restoration capital projects from the Test Period. Correspondingly, these projects are also excluded from the depreciation normalizing calculations in Adjustment 6.1 for Rate Year 1, and Adjustment 14.2 for Rate Year 2.

In preparing this adjustment in direct, the Company had misidentified some distribution costs for states outside of Washington as transmission assets. As a result, Adjustment 8.8 in the Company's direct filing removed too much capital from rate base on a Washington-allocated basis. This rebuttal adjustment now shows the correct amounts.

PacifiCorp
Washington 2023 General Rate Case
Remove Labor Day Wildfire Restoration
Base Period Capital Project Balances

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Capital Placed In-Service - EOP June 2022

Project	State	Function	Factor	EOP Jun-22
Archie Creek Fire Damage Repair	OR	Distribution	OR	22,728,427
Archie Creek Fire Damage Repair	OR	Transmission	SG	80,836,964
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	12,165,634
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	3,874,367
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	54,319,969
Beachie Crk Fire Damage Restoration	OR	Transmission	SG	-
Almeda Fire Damage Repair	OR	Distribution	OR	11,018,625
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	979,133
Beachie Creek Fire Damage Repair	OR	Distribution	OR	3,504,365
Two Four Two Fire Damage Repair	OR	Transmission	SG	730,578
Two Four Two Fire Damage Repair	OR	Distribution	OR	6,260,467
S. Obenchain Fire Damage Repair	OR	Transmission	SG	70,242
S. Obenchain Fire Damage Repair	OR	Distribution	OR	633,582
Echo Mountain Fire Damage Repair	OR	Distribution	OR	25,545,240
Echo Mountain Fire Damage Repair	OR	Transmission	SG	2,129,131

Total **224,796,724**
Ref 8.8_R

Accumulated Depreciation Reserve

Project	State	Function	Factor	EOP Jun-22
Archie Creek Fire Damage Repair	OR	Distribution	OR	(771,524)
Archie Creek Fire Damage Repair	OR	Transmission	SG	(1,891,125)
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	(471,007)
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	(89,529)
Slater Fire (Happy Camp) Fire Damage	OR/CA	Transmission	SG	(1,631,818)
Beachie Creek Fire Damage Repair	OR	Transmission	SG	-
Almeda Fire Damage Repair	OR	Distribution	OR	(285,771)
Almeda Fire Damage Repair	OR	General	SO	-
Almeda Fire Damage Repair	OR	Transmission	SG	(30,523)
Beachie Creek Fire Damage Repair	OR	Distribution	OR	(131,576)
Two Four Two Fire Damage Repair	OR	Transmission	SG	(10,244)
Two Four Two Fire Damage Repair	OR	Distribution	OR	(303,136)
S. Obenchain Fire Damage Repair	OR	Transmission	SG	(2,936)
S. Obenchain Fire Damage Repair	OR	Distribution	OR	(22,451)
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(599,591)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	(212,871)

Total **(6,454,100)**
Ref 8.8_R

Tab 9 - Other Adjustments (RY1)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Production Factor (Tab 9)
TOTAL

	9.1_R Total Normalized	9.1.1_R (cont.) Production Factor Adjustment - Year 1	9.1.1_R (cont.) Production Factor Adjustment - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	103,011	-	103,011
5 Other Operating Revenues	(5,533)	-	(5,533)
6 Total Operating Revenues	<u>97,479</u>	<u>-</u>	<u>97,479</u>
7			
8 Operating Expenses:			
9 Steam Production	179,926	-	179,926
10 Nuclear Production	-	-	-
11 Hydro Production	573	-	573
12 Other Power Supply	865,949	-	865,949
13 Transmission	72,015	-	72,015
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>1,118,463</u>	<u>-</u>	<u>1,118,463</u>
20 Depreciation	23,042	23,042	-
21 Amortization	-	-	-
22 Taxes Other Than Income	1,193	-	1,193
23 Income Taxes: Federal	(255,113)	(4,839)	(250,274)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>887,586</u>	<u>18,203</u>	<u>869,382</u>
29			
30 Operating Rev For Return:	<u>(790,107)</u>	<u>(18,203)</u>	<u>(771,904)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	192,587	192,587	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec 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:	<u>192,587</u>	<u>192,587</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	(195,347)	(195,347)	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>(195,347)</u>	<u>(195,347)</u>	<u>-</u>
56			
57 Total Rate Base:	<u>(2,760)</u>	<u>(2,760)</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	-0.134%	-0.003%	-0.131%
61 Estimated Price Change	1,050,646	23,933	1,026,713
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(1,045,220)	(23,042)	(1,022,178)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>(1,045,220)</u>	<u>(23,042)</u>	<u>(1,022,178)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>(1,045,220)</u>	<u>(23,042)</u>	<u>(1,022,178)</u>
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	<u>(219,496)</u>	<u>(4,839)</u>	<u>(214,657)</u>

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Production Factor (Tab 9)
RESTATING

	9.1_R	9.1.1_R	
	Production Factor	(cont.) Production	
	Adjustment - Year 1	Factor Adjustment -	
	Total Normalized	Year 1	
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	-	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	-	-	-
7			
8 Operating Expenses:			
9 Steam Production	-	-	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	-	-	-
13 Transmission	-	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	-	-	-
20 Depreciation	-	-	-
21 Amortization	-	-	-
22 Taxes Other Than Income	-	-	-
23 Income Taxes: Federal	-	-	-
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	-	-	-
29			
30 Operating Rev For Return:	-	-	-
31			
32 Rate Base:			
33 Electric Plant In Service	-	-	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec 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:	-	-	-
45			
46 Deductions:			
47 Accum Prov For Deprec	-	-	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	-	-	-
56			
57 Total Rate Base:	-	-	-
58			
59			
60 Estimated ROE impact	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	-	-	-
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	-	-	-
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	-	-	-
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	-	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Production Factor (Tab 9)
PRO FORMA

	9.1_R Total Normalized	9.1.1_R (cont.) Production Factor Adjustment - Year 1	9.1.1_R (cont.) Production Factor Adjustment - Year 1
1 Operating Revenues:			
2 General Business Revenues	-	-	-
3 Interdepartmental	-	-	-
4 Special Sales	103,011	-	103,011
5 Other Operating Revenues	(5,533)	-	(5,533)
6 Total Operating Revenues	<u>97,479</u>	<u>-</u>	<u>97,479</u>
7			
8 Operating Expenses:			
9 Steam Production	179,926	-	179,926
10 Nuclear Production	-	-	-
11 Hydro Production	573	-	573
12 Other Power Supply	865,949	-	865,949
13 Transmission	72,015	-	72,015
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19 Total O&M Expenses	<u>1,118,463</u>	<u>-</u>	<u>1,118,463</u>
20 Depreciation	23,042	23,042	-
21 Amortization	-	-	-
22 Taxes Other Than Income	1,193	-	1,193
23 Income Taxes: Federal	(255,113)	(4,839)	(250,274)
24 State	-	-	-
25 Deferred Income Taxes	-	-	-
26 Investment Tax Credit Adj.	-	-	-
27 Misc Revenue & Expense	-	-	-
28 Total Operating Expenses:	<u>887,586</u>	<u>18,203</u>	<u>869,382</u>
29			
30 Operating Rev For Return:	<u>(790,107)</u>	<u>(18,203)</u>	<u>(771,904)</u>
31			
32 Rate Base:			
33 Electric Plant In Service	192,587	192,587	-
34 Plant Held for Future Use	-	-	-
35 Misc Deferred Debits	-	-	-
36 Elec 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:	<u>192,587</u>	<u>192,587</u>	<u>-</u>
45			
46 Deductions:			
47 Accum Prov For Deprec	(195,347)	(195,347)	-
48 Accum Prov For Amort	-	-	-
49 Accum Def Income Tax	-	-	-
50 Unamortized ITC	-	-	-
51 Customer Adv For Const	-	-	-
52 Customer Service Deposits	-	-	-
53 Miscellaneous Deductions	-	-	-
54			
55 Total Deductions:	<u>(195,347)</u>	<u>(195,347)</u>	<u>-</u>
56			
57 Total Rate Base:	<u>(2,760)</u>	<u>(2,760)</u>	<u>-</u>
58			
59			
60 Estimated ROE impact	-0.155%	-0.004%	-0.152%
61 Estimated Price Change	1,050,646	23,933	1,026,713
62			
63			
64 TAX CALCULATION:			
65			
66 Operating Revenue	(1,045,220)	(23,042)	(1,022,178)
67 Other Deductions	-	-	-
68 Interest (AFUDC)	-	-	-
69 Interest	-	-	-
70 Schedule "M" Additions	-	-	-
71 Schedule "M" Deductions	-	-	-
72 Income Before Tax	<u>(1,045,220)</u>	<u>(23,042)</u>	<u>(1,022,178)</u>
73			
74 State Income Taxes	-	-	-
75			
76 Taxable Income	<u>(1,045,220)</u>	<u>(23,042)</u>	<u>(1,022,178)</u>
77 Renewable Income Tax Credit	-	-	-
78 Federal Income Taxes	<u>(219,496)</u>	<u>(4,839)</u>	<u>(214,657)</u>

PacifiCorp
Washington 2023 General Rate Case
Production Factor Adjustment - Year 1

PAGE 9.1_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Electric Plant In Service							
Steam Production	312	PRO	20,674	CAGW	22.163%	4,582	
Steam Production	312	PRO	288,506	JBG	22.163%	63,941	
Steam Production	312	PRO	(12,589)	SG	7.979%	(1,004)	
Hydro Production	332	PRO	336,938	SG-P	7.979%	26,883	
Hydro Production	332	PRO	157,035	SG-U	7.979%	12,529	
Other Production	343	PRO	163,943	CAGW	22.163%	36,335	
Other Production	343	PRO	618,143	SG	7.979%	49,320	
			1,572,648			192,587	9.1.2_R
Depreciation Reserve							
Steam Production	108SP	PRO	(701)	CAGW	22.163%	(155)	
Steam Production	108SP	PRO	(1,441)	JBG	22.163%	(319)	
Steam Production	108SP	PRO	(20,859)	SG	7.979%	(1,664)	
Hydro Production	108HP	PRO	(189,453)	SG-P	7.979%	(15,116)	
Hydro Production	108HP	PRO	(82,008)	SG-U	7.979%	(6,543)	
Other Production	108OP	PRO	(215,140)	CAGW	22.163%	(47,681)	
Other Production	108OP	PRO	(1,552,459)	SG	7.979%	(123,867)	
			(2,062,061)			(195,347)	9.1.2_R
Depreciation Expense							
Steam Production	403SP	PRO	14,462	CAGW	22.163%	3,205	
Steam Production	403SP	PRO	71,003	JBG	22.163%	15,736	
Steam Production	403SP	PRO	10,733	SG	7.979%	856	
Hydro Production	403HP	PRO	2,509	SG-P	7.979%	200	
Hydro Production	403HP	PRO	6,810	SG-U	7.979%	543	
Other Production	403OP	PRO	(77)	CAGW	22.163%	(17)	
Other Production	403OP	PRO	31,555	SG	7.979%	2,518	
Other Production	403OP	PRO	-	WA	Situs	-	
			136,996			23,042	9.1.2_R

Description of Adjustment:

The production factor is a means of adjusting the pro forma production components of the revenue requirement to be consistent with Test Year production levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the calendar year 2024 period. This calculation is detailed on page 9.1.3. This factor is then applied to the pro forma generation related components of the revenue requirement.

This adjustment has been updated based on the updated rebuttal adjustments that had a pro forma production component.

PacifiCorp
Washington 2023 General Rate Case
(cont.) Production Factor Adjustment - Year 1

PAGE 9.1.1_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Operating Expenses (Excluding Net Power Costs)							
Steam Production	512	PRO	(76,140)	JBG	22.163%	(16,875)	
Other Production	545	PRO	7,188	SG	7.979%	573	
Other Production	549	PRO	8,909	SG	7.979%	711	
			<u>(60,044)</u>			<u>(15,591)</u>	9.1.2_R
Net Power Costs							
Sales for Resale	447NPC	PRO	103,011	WA	Situs	103,011	
Purchased Power	555NPC	PRO	560,860	WA	Situs	560,860	
Wheeling Expenses	565NPC	PRO	72,015	WA	Situs	72,015	
Fuel Expenses	501NPC	PRO	194,692	WA	Situs	194,692	
Fuel Expenses	503NPC	PRO	2,109	WA	Situs	2,109	
Fuel Expenses	547NPC	PRO	304,379	WA	Situs	304,379	
			<u>1,031,042</u>			<u>1,031,042</u>	9.1.2_R
Fly Ash Revenues							
Other Electric Revenues	456	PRO	(24,965)	JBG	22.163%	(5,533)	9.1.2_R
Production Tax Credit							
Federal Taxes	40910	PRO	(446,394)	SG	7.979%	(35,617)	9.1.2_R
WY Wind Generation Tax							
Taxes Other than Income	408	PRO	14,955	SG	7.979%	1,193	9.1.2_R

Description of Adjustment:

The production factor is a means of adjusting the pro forma production components of the revenue requirement to be consistent with Test Year production levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the calendar year 2024 period. This calculation is detailed on page 9.1.3. This factor is then applied to the pro forma generation related components of the revenue requirement.

This adjustment has been updated based on the updated rebuttal adjustments that had a pro forma production component.

Tab 10 - Thermal Generation (RY1)

	Exhibit No. SLC-4 10.1	Exhibit No. SLC-4 10.2	Exhibit No. SLC-4 10.3	Exhibit No. SLC-4 10.4	Exhibit No. SLC-4 10.5	10.6_R
	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(1,020,828)	-	-	-	-	-
6 Total Operating Revenues	(1,020,828)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(4,315,388)	-	(1,201,933)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(15,196)	-	(15,196)	-	-	-
19 Total O&M Expenses	(4,330,584)	-	(1,217,129)	-	-	-
20 Depreciation	3,494,789	418,475	-	-	2,952,541	43,061
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(76,110)	-	(76,110)	-	-	-
23 Income Taxes: Federal	79,789	-	(198,407)	-	(0)	(56,400)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(96,844)	(102,889)	573,609	-	(725,929)	55,446
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(928,960)	315,586	(918,036)	-	2,226,611	42,107
29						
30 Operating Rev For Return:	(91,868)	(315,586)	918,036	-	(2,226,611)	(42,107)
31						
32 Rate Base:						
33 Electric Plant In Service	(23,936,337)	(298,414,625)	(49,457,132)	(29,244,710)	40,072,259	300,463,388
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	(23,936,337)	(298,414,625)	(49,457,132)	(29,244,710)	40,072,259	300,463,388
45						
46 Deductions:						
47 Accum Prov For Deprec	(152,456,051)	153,709,555	24,936,777	18,475,235	(34,739,396)	(314,750,593)
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	17,544,071	-	1,868,593	792,540	(120,984)	15,084,521
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(134,911,980)	153,709,555	26,805,370	19,267,775	(34,860,380)	(299,666,072)
56						
57 Total Rate Base:	(158,848,316)	(144,705,070)	(22,651,762)	(9,976,935)	5,211,879	797,315
58						
59						
60 Estimated ROE impact	1.826%	1.656%	0.177%	0.258%	-0.052%	-0.385%
61 Estimated Price Change	(15,956,597)	(14,647,197)	(1,873,072)	(2,230,961)	527,552	3,042,333
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(108,922)	-	(418,475)	1,293,238	-	(2,952,541)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,494,789	-	418,475	-	-	2,952,541
71 Schedule "M" Deductions	3,005,917	-	-	2,238,035	-	-
72 Income Before Tax	379,949	-	-	(944,797)	-	(0)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	379,949	-	-	(944,797)	-	(0)
77						
78 Federal Income Taxes	79,789	-	-	(198,407)	-	(0)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL
Other (Tab 10)
TOTAL

Page 10.0.1_R Total

	10.7_R	Exhibit No. SLC-4 10.8
	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	(1,020,828)
6 Total Operating Revenues	-	(1,020,828)
7		
8 Operating Expenses:		
9 Steam Production	(3,113,456)	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	(3,113,456)	-
20 Depreciation	80,712	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	548,971	(214,374)
24 State	-	-
25 Deferred Income Taxes	102,919	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	(2,380,854)	(214,374)
29		
30 Operating Rev For Return:	2,380,854	(806,454)
31		
32 Rate Base:		
33 Electric Plant In Service	8,980,277	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec 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:	8,980,277	-
45		
46 Deductions:		
47 Accum Prov For Deprec	(36,424)	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(45,538)	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	(81,962)	-
56		
57 Total Rate Base:	8,898,316	-
58		
59		
60 Estimated ROE impact	0.312%	-0.137%
61 Estimated Price Change	(2,266,091)	1,072,669
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	3,032,744	(1,020,828)
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	80,712	-
71 Schedule "M" Deductions	499,310	-
72 Income Before Tax	2,614,146	(1,020,828)
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	2,614,146	(1,020,828)
77		
78 Federal Income Taxes	548,971	(214,374)

	Exhibit No. SLC-4 10.1	Exhibit No. SLC-4 10.2	Exhibit No. SLC-4 10.3	Exhibit No. SLC-4 10.4	Exhibit No. SLC-4 10.5	10.6_R
	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(1,201,933)	-	(1,201,933)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(15,196)	-	(15,196)	-	-	-
19 Total O&M Expenses	(1,217,129)	-	(1,217,129)	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(76,110)	-	(76,110)	-	-	-
23 Income Taxes: Federal	(110,528)	87,880	(198,407)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	470,721	(102,889)	573,609	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(933,045)	(15,009)	(918,036)	-	-	-
29						
30 Operating Rev For Return:	933,045	15,009	918,036	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(338,166,113)	(298,414,625)	(49,457,132)	(29,244,710)	38,950,354	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	(338,166,113)	(298,414,625)	(49,457,132)	(29,244,710)	38,950,354	-
45						
46 Deductions:						
47 Accum Prov For Deprec	164,664,925	153,709,555	24,936,777	18,475,235	(32,456,642)	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	2,661,133	-	1,868,593	792,540	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	167,326,057	153,709,555	26,805,370	19,267,775	(32,456,642)	-
56						
57 Total Rate Base:	(170,840,055)	(144,705,070)	(22,651,762)	(9,976,935)	6,493,711	-
58						
59						
60 Estimated ROE impact	2.194%	1.656%	0.234%	0.258%	-0.065%	0.000%
61 Estimated Price Change	(18,533,657)	(14,647,197)	(2,312,798)	(2,230,961)	657,300	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	1,293,238	-	-	1,293,238	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	418,475	-	418,475	-	-	-
71 Schedule "M" Deductions	2,238,035	-	-	2,238,035	-	-
72 Income Before Tax	(526,322)	-	418,475	(944,797)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(526,322)	-	418,475	(944,797)	-	-
77						
78 Federal Income Taxes	(110,528)	-	87,880	(198,407)	-	-

WASHINGTON WASHINGTON INTER-JURISDICTIONAL
Other (Tab 10)
RESTATING

Page 10.0.1_R Restating

10.7_R Exhibit No. SLC-4
10.8

	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	<u>-</u>	<u>-</u>
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	<u>-</u>	<u>-</u>
20 Depreciation	-	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	-	-
24 State	-	-
25 Deferred Income Taxes	-	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	<u>-</u>	<u>-</u>
29		
30 Operating Rev For Return:	<u>-</u>	<u>-</u>
31		
32 Rate Base:		
33 Electric Plant In Service	-	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec 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:	<u>-</u>	<u>-</u>
45		
46 Deductions:		
47 Accum Prov For Deprec	-	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	-	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	<u>-</u>	<u>-</u>
56		
57 Total Rate Base:	<u>-</u>	<u>-</u>
58		
59		
60 Estimated ROE impact	0.000%	0.000%
61 Estimated Price Change	-	-
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	-	-
67 Other Deductions	-	-
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	-	-
71 Schedule "M" Deductions	-	-
72 Income Before Tax	<u>-</u>	<u>-</u>
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	<u>-</u>	<u>-</u>
77		
78 Federal Income Taxes	<u>-</u>	<u>-</u>

	Exhibit No. SLC-4 10.1	Exhibit No. SLC-4 10.2	Exhibit No. SLC-4 10.3	Exhibit No. SLC-4 10.4	Exhibit No. SLC-4 10.5	10.6_R
	Removal of Coal-Fired Generation Assets	Jim Bridger SCRs Removal	Colstrip Unit 3 Removal	Jim Bridger Mine Rate Base - Year 1	Existing Coal-Fired Generation Assets - Year 1	Pro Forma_R JB Units 3, 4 and Colstrip 4 Additions - Year 1
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(1,020,828)	-	-	-	-	-
6 Total Operating Revenues	(1,020,828)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(3,113,456)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(3,113,456)	-	-	-	-	-
20 Depreciation	3,494,789	418,475	-	-	2,952,541	43,061
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	190,317	(87,880)	-	-	(0)	(56,400)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(567,564)	-	-	-	(725,929)	55,446
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	4,086	330,595	-	-	2,226,611	42,107
29						
30 Operating Rev For Return:	(1,024,914)	(330,595)	-	-	(2,226,611)	(42,107)
31						
32 Rate Base:						
33 Electric Plant In Service	314,229,776	-	-	1,121,906	300,463,388	3,664,205
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec 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:	314,229,776	-	-	1,121,906	300,463,388	3,664,205
45						
46 Deductions:						
47 Accum Prov For Deprec	(317,120,975)	-	-	(2,282,754)	(314,750,593)	(51,204)
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	14,882,938	-	-	(120,984)	15,084,521	(35,061)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(302,238,037)	-	-	(2,403,738)	(299,666,072)	(86,265)
56						
57 Total Rate Base:	11,991,739	-	-	(1,281,832)	797,315	3,577,940
58						
59						
60 Estimated ROE impact	-0.384%	0.000%	-0.065%	0.000%	0.020%	-0.449%
61 Estimated Price Change	2,577,060	-	439,726	-	(129,748)	3,042,333
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,402,161)	-	(418,475)	-	(2,952,541)	(43,061)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	3,076,314	-	-	-	2,952,541	43,061
71 Schedule "M" Deductions	767,882	-	-	-	-	268,572
72 Income Before Tax	906,271	-	(418,475)	-	(0)	(268,572)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	906,271	-	(418,475)	-	(0)	(268,572)
77						
78 Federal Income Taxes	190,317	-	(87,880)	-	(0)	(56,400)

WASHINGTON WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Other (Tab 10)
PRO FORMA

10.7_R Exhibit No. SLC-4
10.8

	Pro Forma JB Units 1 & 2 Additions - Year 1	Fly Ash Revenues - Year 1
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	(1,020,828)
6 Total Operating Revenues	-	(1,020,828)
7		
8 Operating Expenses:		
9 Steam Production	(3,113,456)	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	-	-
14 Distribution	-	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19 Total O&M Expenses	(3,113,456)	-
20 Depreciation	80,712	-
21 Amortization	-	-
22 Taxes Other Than Income	-	-
23 Income Taxes: Federal	548,971	(214,374)
24 State	-	-
25 Deferred Income Taxes	102,919	-
26 Investment Tax Credit Adj.	-	-
27 Misc Revenue & Expense	-	-
28 Total Operating Expenses:	(2,380,854)	(214,374)
29		
30 Operating Rev For Return:	2,380,854	(806,454)
31		
32 Rate Base:		
33 Electric Plant In Service	8,980,277	-
34 Plant Held for Future Use	-	-
35 Misc Deferred Debits	-	-
36 Elec 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:	8,980,277	-
45		
46 Deductions:		
47 Accum Prov For Deprec	(36,424)	-
48 Accum Prov For Amort	-	-
49 Accum Def Income Tax	(45,538)	-
50 Unamortized ITC	-	-
51 Customer Adv For Const	-	-
52 Customer Service Deposits	-	-
53 Miscellaneous Deductions	-	-
54		
55 Total Deductions:	(81,962)	-
56		
57 Total Rate Base:	8,898,316	-
58		
59		
60 Estimated ROE impact	0.325%	-0.158%
61 Estimated Price Change	(2,266,091)	1,072,669
62		
63		
64 TAX CALCULATION:		
65		
66 Operating Revenue	3,032,744	(1,020,828)
67 Other Deductions		
68 Interest (AFUDC)	-	-
69 Interest	-	-
70 Schedule "M" Additions	80,712	-
71 Schedule "M" Deductions	499,310	-
72 Income Before Tax	2,614,146	(1,020,828)
73		
74 State Income Taxes	-	-
75		
76 Taxable Income	2,614,146	(1,020,828)
77		
78 Federal Income Taxes	548,971	(214,374)

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

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	<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 Rate Base:							
<i>Jim Bridger 3&4 - Capital - Steam</i>	312	PRO	12,710,563	JBG	22.163%	2,817,040	10.6.1_R
<i>Jim Bridger 3&4 - Capital - General</i>	397	PRO	8,124	JBG	22.163%	1,801	10.6.1_R
<i>Colstrip 4 Capital - Steam</i>	312	PRO	3,814,310	CAGW	22.163%	845,365	10.6.1_R
Adjustment to Depreciation Expense:							
<i>JB 3&4 - Depr. Exp. - Steam</i>	403SP	PRO	107,549	JBG	22.163%	23,836	10.6.1_R
<i>JB 3&4 - Depr. Exp. - General</i>	403GP	PRO	159	JBG	22.163%	35	10.6.1_R
<i>Colstrip 4 - Steam Depr. Expense</i>	403SP	PRO	86,585	CAGW	22.163%	19,190	10.6.1_R
Adjustment to Depreciation Reserve:							
<i>JB 3&4 - Depr. Res. - Steam</i>	108SP	PRO	(101,500)	JBG	22.163%	(22,496)	10.6.1_R
<i>JB 3&4 - Depr. Res. - General</i>	108GP	PRO	(164)	JBG	22.163%	(36)	10.6.1_R
<i>Colstrip 4 - Depr. Res. - Steam</i>	108SP	PRO	(129,372)	CAGW	22.163%	(28,673)	10.6.1_R
Adjustment to Tax:							
<i>Sch M Adj - Jim Bridger Steam</i>	SCHMAT	PRO	107,549	JBG	22.163%	23,836	
<i>Sch M Adj - Jim Bridger Steam</i>	SCHMDT	PRO	912,524	JBG	22.163%	202,243	
<i>DIT Expense - Jim Bridger Steam</i>	41110	PRO	(26,441)	JBG	22.163%	(5,860)	
<i>DIT Expense - Jim Bridger Steam</i>	41010	PRO	224,360	JBG	22.163%	49,725	
<i>ADIT Balance - Jim Bridger Steam</i>	282	PRO	(71,512)	JBG	22.163%	(15,849)	
<i>Sch M Adj - Jim Bridger General</i>	SCHMAT	PRO	158	JBG	22.163%	35	
<i>Sch M Adj - Jim Bridger General</i>	SCHMDT	PRO	2,600	JBG	22.163%	576	
<i>DIT Expense - Jim Bridger General</i>	41110	PRO	(39)	JBG	22.163%	(9)	
<i>DIT Expense - Jim Bridger General</i>	41010	PRO	639	JBG	22.163%	142	
<i>ADIT Balance - Jim Bridger General</i>	282	PRO	(599)	JBG	22.163%	(133)	
<i>Sch M Adj - Colstrip 4 Steam</i>	SCHMAT	PRO	86,585	CAGW	22.163%	19,190	
<i>Sch M Adj - Colstrip 4 Steam</i>	SCHMDT	PRO	296,679	CAGW	22.163%	65,753	
<i>DIT Expense - Colstrip 4 Steam</i>	41110	PRO	(21,288)	CAGW	22.163%	(4,718)	
<i>DIT Expense - Colstrip Steam</i>	41010	PRO	72,944	CAGW	22.163%	16,167	
<i>ADIT Balance - Colstrip Steam</i>	282	PRO	(86,083)	CAGW	22.163%	(19,079)	

Description of Adjustment:

This adjustment adds in pro-rated pro forma capital additions associated with Jim Bridger Units 3 and 4 and Colstrip Unit 4, through calendar year 2024, as well as the corresponding depreciation expenses and depreciation reserves.

This adjustment has been modified in rebuttal to reflect:

- Actual placed in-service asset balances for Jul-Dec 2022 for Colstrip Unit 4 and Jim Bridger Units 3 and 4.
- Removed Colstrip 4 projects identified in WUTC 36, WUTC 37 and WUTC 85.
- Removed canceled projects for Jim Bridger Units 3 & 4.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

<u>Electric Plant in Service</u>		Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
Account	Factor	12,402,210	12,485,473	12,565,745	12,642,989	12,672,362	12,700,507	12,731,471	12,757,114	12,781,483	12,804,562	12,826,334	12,846,784	13,021,661	12,710,563
312	JBG	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,557,735	3,814,310
312	CAGW	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124
397	JBG														
<u>Depreciation Expense*</u>															
Account	Factor	8,774	8,832	8,888	8,925	8,945	8,966	8,966	8,986	9,004	9,021	9,036	9,051	9,120	107,549
403SP	JBG	6,730	6,730	6,730	6,730	6,730	6,730	6,730	6,730	6,730	6,730	6,730	6,730	6,730	86,585
403SP	CAGW	13	13	13	13	13	13	13	13	13	13	13	13	13	159
403GP	JBG														

<u>Depreciation Reserve</u>		Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Dec-24
Account	Factor	(48,038)	(56,812)	(65,644)	(74,532)	(83,457)	(92,402)	(101,369)	(110,355)	(119,359)	(128,379)	(137,416)	(146,467)	(155,587)	(101,500)
108SP	JBG	(88,023)	(94,753)	(101,483)	(108,213)	(114,943)	(121,673)	(128,403)	(135,134)	(142,408)	(150,227)	(158,046)	(165,864)	(174,608)	(129,372)
108SP	CAGW	(84)	(97)	(110)	(124)	(137)	(150)	(164)	(177)	(190)	(203)	(217)	(230)	(243)	(164)
108GP	JBG														
<u>12 ME Pro-Rated AMA</u>															
		Jun2022	Dec 2024	Adjustment											
312		-	12,710,563	12,710,563	Ref. 10.6_R										
312		-	3,814,310	3,814,310	Ref. 10.6_R										
397		-	8,124	8,124	Ref. 10.6_R										
403SP		-	107,549	107,549	Ref. 10.6_R										
403SP		-	86,585	86,585	Ref. 10.6_R										
403GP		-	159	159	Ref. 10.6_R										
108SP		-	(101,500)	(101,500)	Ref. 10.6_R										
108SP		-	(129,372)	(129,372)	Ref. 10.6_R										
108GP		-	(164)	(164)	Ref. 10.6_R										

*Depreciation Rate - Bridger 3-4 Steam
2.270%
*Depreciation Rate - Colstrip-4 Steam
1.961%
*Depreciation Rate - Bridger 3-4 General

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1**

Jim Bridger 3-4 - Projects	FERC Account	In-Service Date	Factor	Investment Type	July 2022- Dec 2022		CY 2023		CY 2024		July 2022- Dec 2024		Ref#
					Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	Plant Addds	
CCR Jim Bridger FGD Pond 3	312	Sep-23	JBG	Specific	-	39,715,357	1,056,162	40,771,519	-	-	40,771,519	Exh. SLC-4 10.6.7	
U3 SCR Catalyst Replacement 23	312	Jun-23	JBG	Specific	-	5,302,580	-	5,302,580	-	-	5,302,580		
U3 Burners Major 22/23	312	Jun-23	JBG	Specific	-	1,449,201	-	1,449,201	-	-	1,449,201		
Purchase 775 Ash Hauler (D) 23	312	Dec-23	JBG	Specific	-	1,405,844	-	1,405,844	-	-	1,405,844		
Projects less than \$1 million - Steam Actual	312	Various	JBG	Specific	5,009,190	-	-	5,009,190	-	-	5,009,190		
Projects less than \$1 million - Steam	312	Various	JBG	Specific	-	16,829,525	1,829,840	18,659,364	-	-	18,659,364		
Projects less than \$1 million - Steam	312	Various	JBG	Programmatic	-	3,087,890	2,855,536	5,943,425	-	-	5,943,425		
					5,009,190	67,790,396	5,741,537	78,541,123			78,541,123	10.6.4_R	
Projects less than \$1 million - General	397	Various	JBG	Specific	-	-	-	-	-	-	-		
Projects less than \$1 million - General	397	Various	JBG	Programmatic	-	46,567	-	46,567	-	-	46,567		
					-	46,567	-	46,567	-	-	46,567	10.6.5_R	
Total Jim Bridger Units 3 and 4 Projects					5,009,190	67,836,963	5,741,537	78,587,690			78,587,690		

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 1

Colstrip 4 Projects	FERC Account	In-Service Date	Factor	Investment Type	July 2022- Dec 2022		CY 2023		CY 2024		July 2022- Dec 2024		Ref#
					Plant Adds	Plant Adds	Plant Adds	Plant Adds	Plant Adds	Plant Adds			
Colstrip 3-4: Design/Build Dry Waste - Actual	312	Jul22 -Dec22	CAGW	Specific	4,854,594	-	-	-	-	-	4,854,594	-	
COLU4 Final Superheat Section Replacement CY24	312	Aug-24	CAGW	Specific	-	-	-	-	-	-	-	-	
COLU4 Overhaul Capital CY24	312	Dec-24	CAGW	Specific	-	-	-	2,079,743	-	-	2,079,743	-	
COLU4 Condenser Tube Replacement CY24	312	Aug-24	CAGW	Specific	-	-	-	-	-	-	-	-	
Projects less than \$1 million - Steam Actual	312	Various	CAGW	Specific	677,801	-	174,183	-	1,786,017	-	677,801	-	
Projects less than \$1 million	312	Various	CAGW	Specific	-	-	142,047	-	305,502	-	1,960,200	-	
Projects less than \$1 million	312	Various	CAGW	Programmatic	-	-	-	-	-	-	447,549	-	
Total Colstrip 4 Projects					5,532,395		316,230		4,171,262		10,019,887	10.6.6_R	

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger 3-4 Capital Additions Proration
Steam Plant

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Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	2,628,792	42	186	22.6%	593,598
2022	Aug-22	962,945	41	185	22.2%	213,410
2022	Sep-22	737,540	40	184	21.7%	160,335
2022	Oct-22	491,670	39	183	21.3%	104,782
2022	Nov-22	128,353	38	182	20.9%	26,799
2022	Dec-22	59,891	37	181	20.4%	12,243
2022 Total		5,009,190				1,111,166
2023	Jan-23	250,586	36	180	20.0%	50,117
2023	Feb-23	250,586	35	179	19.6%	48,997
2023	Mar-23	250,586	34	178	19.1%	47,865
2023	Apr-23	250,586	33	177	18.6%	46,719
2023	May-23	250,586	32	176	18.2%	45,561
2023	Jun-23	20,926,234	31	175	17.7%	3,706,933
2023	Jul-23	250,586	30	174	17.2%	43,204
2023	Aug-23	250,586	29	173	16.8%	42,006
2023	Sep-23	38,977,942	28	172	16.3%	6,345,246
2023	Oct-23	515,919	27	171	15.8%	81,461
2023	Nov-23	425,919	26	170	15.3%	65,141
2023	Dec-23	5,190,284	25	169	14.8%	767,793
2023 Total		67,790,396				11,291,043
2024	Jan-24	582,844	24	168	14.3%	83,263
2024	Feb-24	582,844	23	167	13.8%	80,272
2024	Mar-24	582,844	22	166	13.3%	77,244
2024	Apr-24	230,790	21	165	12.7%	29,373
2024	May-24	230,790	20	164	12.2%	28,145
2024	Jun-24	265,631	19	163	11.7%	30,963
2024	Jul-24	230,790	18	162	11.1%	25,643
2024	Aug-24	230,790	17	161	10.6%	24,369
2024	Sep-24	230,790	16	160	10.0%	23,079
2024	Oct-24	230,790	15	159	9.4%	21,773
2024	Nov-24	230,790	14	158	8.9%	20,450
2024	Dec-24	2,111,849	13	157	8.3%	174,867
2024 Total		5,741,537				619,441
Grand Total		78,541,123				13,021,651
		Ref 10.6.2_R				Ref 10.6.1_R

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger 3-4 Capital Additions Proration
General Plant

Page10.6.5_R

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	-	42	186	22.6%	-
2022	Aug-22	-	41	185	22.2%	-
2022	Sep-22	-	40	184	21.7%	-
2022	Oct-22	-	39	183	21.3%	-
2022	Nov-22	-	38	182	20.9%	-
2022	Dec-22	-	37	181	20.4%	-
2022 Total		-				-
2023	Jan-23	3,881	36	180	20.0%	776
2023	Feb-23	3,881	35	179	19.6%	759
2023	Mar-23	3,881	34	178	19.1%	741
2023	Apr-23	3,881	33	177	18.6%	723
2023	May-23	3,881	32	176	18.2%	706
2023	Jun-23	3,881	31	175	17.7%	687
2023	Jul-23	3,881	30	174	17.2%	669
2023	Aug-23	3,881	29	173	16.8%	651
2023	Sep-23	3,881	28	172	16.3%	632
2023	Oct-23	3,881	27	171	15.8%	613
2023	Nov-23	3,881	26	170	15.3%	594
2023	Dec-23	3,881	25	169	14.8%	574
2023 Total		46,567				8,124
2024	Jan-24	-	24	168	14.3%	-
2024	Feb-24	-	23	167	13.8%	-
2024	Mar-24	-	22	166	13.3%	-
2024	Apr-24	-	21	165	12.7%	-
2024	May-24	-	20	164	12.2%	-
2024	Jun-24	-	19	163	11.7%	-
2024	Jul-24	-	18	162	11.1%	-
2024	Aug-24	-	17	161	10.6%	-
2024	Sep-24	-	16	160	10.0%	-
2024	Oct-24	-	15	159	9.4%	-
2024	Nov-24	-	14	158	8.9%	-
2024	Dec-24	-	13	157	8.3%	-
2024 Total		-				-
Grand Total		46,567				8,124
		Ref 10.6.2_R				Ref 10.6.1_R

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Colstrip 4 Capital Additions Proration

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Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	-	42	66	63.6%	-
2022	Aug-22	344,294	41	65	63.1%	217,170
2022	Sep-22	-	40	64	62.5%	-
2022	Oct-22	129,336	39	63	61.9%	80,065
2022	Nov-22	4,842,018	38	62	61.3%	2,967,689
2022	Dec-22	216,746	37	61	60.7%	131,469
2022 Total		5,532,395				3,396,393
2023	Jan-23	-	36	60	60.0%	-
2023	Feb-23	-	35	59	59.3%	-
2023	Mar-23	-	34	58	58.6%	-
2023	Apr-23	-	33	57	57.9%	-
2023	May-23	-	32	56	57.1%	-
2023	Jun-23	-	31	55	56.4%	-
2023	Jul-23	-	30	54	55.6%	-
2023	Aug-23	-	29	53	54.7%	-
2023	Sep-23	-	28	52	53.8%	-
2023	Oct-23	-	27	51	52.9%	-
2023	Nov-23	-	26	50	52.0%	-
2023	Dec-23	316,230	25	49	51.0%	161,342
2023 Total		316,230				161,342
2024	Jan-24	-	24	48	50.0%	-
2024	Feb-24	-	23	47	48.9%	-
2024	Mar-24	-	22	46	47.8%	-
2024	Apr-24	-	21	45	46.7%	-
2024	May-24	-	20	44	45.5%	-
2024	Jun-24	-	19	43	44.2%	-
2024	Jul-24	-	18	42	42.9%	-
2024	Aug-24	1,388,085	17	41	41.5%	575,547
2024	Sep-24	-	16	40	40.0%	-
2024	Oct-24	-	15	39	38.5%	-
2024	Nov-24	-	14	38	36.8%	-
2024	Dec-24	2,783,177	13	37	35.1%	977,873
2024 Total		4,171,262				1,553,420
Grand Total		10,019,887				5,111,155
		Ref 10.6.3_R				Ref 10.6.1_R

**PacifiCorp
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Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

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	<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 Rate Base:							
<i>Jim Bridger Units 1 & 2</i>	312	PRO	40,519,264	JBG	22.163%	8,980,277	10.7.1_R
Adjustment to Depreciation Expense:							
<i>Jim Bridger Units 1 & 2</i>	403SP	PRO	364,175	JBG	22.163%	80,712	10.7.1_R
Adjustment to Depreciation Reserve:							
<i>Jim Bridger Units 1 & 2</i>	108SP	PRO	(164,345)	JBG	22.163%	(36,424)	10.7.1_R
Adjustment to O&M Expense:							
<i>Post Gas-Conv. O&M - RY1</i>	512	PRO	(14,048,000)	JBG	22.163%	(3,113,456)	Exh. SLC-13C 10.7.3_R
Adjustment to Tax:							
<i>Schedule M Adj - JB Units 1 & 2</i>	SCHMAT	PRO	364,176	JBG	22.163%	80,712	
<i>Schedule M Adj - JB Units 1 & 2</i>	SCHMDT	PRO	2,252,901	JBG	22.163%	499,310	
<i>DIT Expense - JB Units 1 & 2</i>	41110	PRO	(89,539)	JBG	22.163%	(19,845)	
<i>DIT Expense - JB Units 1 & 2</i>	41010	PRO	553,912	JBG	22.163%	122,763	
<i>ADIT Balance - JB Units 1 & 2</i>	282	PRO	(205,470)	JBG	22.163%	(45,538)	

Description of Adjustment:

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2024, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts.

This adjustment has been modified in rebuttal to reflect:

- Actual placed in-service asset balances for Jul-Dec 2022 for Jim Bridger Units 1 and 2.
- Updated gas conversion costs at Jim Bridger Units 1 and 2 as outlined in the Company's response to WUTC data request 45.

Please refer to Confidential Exhibit SLC-13C for further documentation pages containing confidential information that supports this adjustment.

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1

JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS

Electric Plant in Service - Monthly In-Service

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	In-Service Thru Dec-24
JIM BRIDGER PLANT	JBG	1,640,517	-	-	-	-	-	979,850	-	-	-	-	-	-	2,620,367
JIM BRIDGER UNIT 1	JBG	-	-	-	-	23,465,740	1,175,068	2,402,065	-	-	-	-	-	-	27,281,637
JIM BRIDGER UNIT 2	JBG	-	-	-	-	23,473,185	707,340	74,690	-	-	-	-	-	-	26,597,960
															<u>56,489,963</u>
															Ref 10.7.2_R

Electric Plant in Service - Cumulative Balance

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Dec-24 AMA
JIM BRIDGER PLANT	JBG	1,640,517	1,640,517	1,640,517	1,640,517	1,640,517	1,640,517	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,171,269
JIM BRIDGER UNIT 1	JBG	238,764	238,764	238,764	238,764	23,704,504	24,879,572	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	18,895,866
JIM BRIDGER UNIT 2	JBG	2,342,745	2,342,745	2,342,745	2,342,745	25,815,930	26,523,270	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	19,452,129
															<u>40,519,264</u>

Depreciation Expense*

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Annual
JIM BRIDGER PLANT	JBG	614	1,229	1,229	1,229	1,229	1,229	1,586	1,963	1,963	1,963	1,963	1,963	1,963	19,515
JIM BRIDGER UNIT 1	JBG	179	179	179	179	8,966	18,194	19,534	20,433	20,433	20,433	20,433	20,433	20,433	169,830
JIM BRIDGER UNIT 2	JBG	1,755	1,755	1,755	1,755	10,545	19,600	19,893	19,921	19,921	19,921	19,921	19,921	19,921	174,830
															<u>364,175</u>
															22,540

Cumulative Depreciation Reserve

Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Dec-24 AMA
JIM BRIDGER PLANT	JBG	(614)	(1,843)	(3,072)	(4,300)	(5,529)	(6,758)	(8,354)	(10,316)	(12,279)	(14,241)	(16,204)	(18,166)	(20,129)	(9,286)
JIM BRIDGER UNIT 1	JBG	(2,636)	(2,815)	(2,994)	(3,172)	(12,139)	(30,333)	(49,867)	(70,300)	(90,733)	(111,166)	(131,600)	(152,033)	(172,466)	(62,059)
JIM BRIDGER UNIT 2	JBG	(28,017)	(29,772)	(31,526)	(33,281)	(43,826)	(63,427)	(83,320)	(103,241)	(123,162)	(143,083)	(163,005)	(182,926)	(202,847)	(93,000)
															<u>(164,345)</u>

*Depreciation rate 0.899%

	12 Months Ending		Adjustment
	End of Period Jun 2022	Dec 2024	
312	-	40,519,264	Ref. 10.7_R
403SP	-	364,175	Ref. 10.7_R
108SP	-	(164,345)	Ref. 10.7_R

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Jim Bridger Units 1 & 2 Additions - Year 1**

Project Description	FERC Account	In-Service Date	Factor	Investment Type	Jul-22 to Dec-22 Plant Adds	CY 2023 Plant Adds	CY 2024 Plant Adds	Jul-22 to Dec-24 In-Service
U1 Conversion to Natural Gas	312	Apr-24	JBG	Specific	-	-	23,465,740	23,465,740
U2 Conversion to Natural Gas	312	Apr-24	JBG	Specific	-	-	23,473,185	23,473,185
U0 Southend Building Heating 22/23	312	Dec-23	JBG	Specific	-	1,640,517.00	-	1,640,517
Projects less than \$1 million	312	Various	JBG	Specific	2,092,194	309,824	5,339,012	7,741,031
Projects less than \$1 million	312	Various	JBG	Programmatic	179,491	-	-	179,491
Total								56,499,963
								Ref 10.7.1_R