

**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 2

October 2023

PacifiCorp
Washington 2023 General Rate Case
Rate Year 2 Pro Forma Results of Operations
Rebuttal Filing

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(From Year 1 JAM - Results Tab)				(3) + (4)		(5) + (6)
	Year 1 Adjusted Results	Year 1 Price Change	Year 1 Results with Price Change	Year 2 Pro Forma Adjustments	Total Year 2 Adjusted Results	Year 2 Price Change	Year 2 Results with Price Change
Operating Revenues:							
General Business Revenues	405,024,316	18,747,331	423,771,647	-	423,771,647	21,974,219	445,745,866
Interdepartmental	-	-	-	-	-	-	-
Special Sales	19,108,816	-	19,108,816	-	19,108,816	-	19,108,816
Other Operating Revenues	20,658,547	-	20,658,547	2,096,593	22,755,140	-	22,755,140
Total Operating Revenues	444,791,679	18,747,331	463,539,010	2,096,593	465,635,603	21,974,219	487,609,822
Operating Expenses:							
Steam Production	52,096,365	-	52,096,365	871,869	52,968,233	-	52,968,233
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	3,432,439	-	3,432,439	40,112	3,472,551	-	3,472,551
Other Power Supply	169,345,536	-	169,345,536	462,434	169,807,970	-	169,807,970
Transmission	19,895,373	-	19,895,373	64,805	19,960,177	-	19,960,177
Distribution	18,511,697	-	18,511,697	260,911	18,772,607	-	18,772,607
Customer Accounting	6,736,821	104,906	6,841,727	55,336	6,897,064	122,963	7,020,027
Customer Service & Info Sales	707,164	-	707,164	8,332	715,496	-	715,496
Administrative & General	20,609,116	-	20,609,116	48,656	20,657,772	-	20,657,772
Total O&M Expenses	291,334,510	104,906	291,439,416	1,812,455	293,251,872	122,963	293,374,835
Depreciation	55,457,622	-	55,457,622	6,605,941	62,063,563	-	62,063,563
Amortization	15,859,107	-	15,859,107	(7,031,720)	8,827,387	-	8,827,387
Taxes Other Than Income	28,885,723	801,148	29,686,871	1,882,727	31,569,598	939,046	32,508,644
Income Taxes - Federal	(13,986,883)	3,746,668	(10,240,215)	(2,177,852)	(12,418,068)	4,391,564	(8,026,504)
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	(2,416,789)	-	(2,416,789)	1,372,622	(1,044,167)	-	(1,044,167)
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	(98,259)	-	(98,259)	-	(98,259)	-	(98,259)
Total Operating Expenses:	375,035,031	4,652,723	379,687,753	2,464,172	382,151,925	5,453,574	387,605,499
Operating Rev For Return:	69,756,648	14,094,608	83,851,256	(367,579)	83,483,678	16,520,645	100,004,323
Rate Base:							
Electric Plant In Service	2,410,794,921	-	2,410,794,921	289,030,411	2,699,825,333	-	2,699,825,333
Plant Held for Future Use	467,185	-	467,185	-	467,185	-	467,185
Misc Deferred Debits	(187,305)	-	(187,305)	(205,649)	(392,954)	-	(392,954)
Elec Plant Acq Adj	115,844	-	115,844	-	115,844	-	115,844
Nuclear Fuel	-	-	-	-	-	-	-
Prepayments	0	0	0	-	0	-	0
Fuel Stock	0	0	0	-	0	-	0
Material & Supplies	0	0	0	-	0	-	0
Working Capital	29,873,668	-	29,873,668	-	29,873,668	-	29,873,668
Weatherization	3,312	-	3,312	-	3,312	-	3,312
Misc Rate Base	-	-	-	-	-	-	-
Total Electric Plant:	2,441,067,625	-	2,441,067,625	288,824,763	2,729,892,388	-	2,729,892,388
Rate Base Deductions:							
Accum Prov For Deprec	(1,005,780,470)	-	(1,005,780,470)	(50,744,403)	(1,056,524,873)	-	(1,056,524,873)
Accum Prov For Amort	(64,995,003)	-	(64,995,003)	(4,127,826)	(69,122,829)	-	(69,122,829)
Accum Def Income Tax	(164,979,675)	-	(164,979,675)	(18,603,106)	(183,582,781)	-	(183,582,781)
Unamortized ITC	(14,943)	-	(14,943)	-	(14,943)	-	(14,943)
Customer Adv For Const	(7,825,157)	-	(7,825,157)	-	(7,825,157)	-	(7,825,157)
Customer Service Deposits	(408,391)	-	(408,391)	-	(408,391)	-	(408,391)
Misc Rate Base Deductions	(95,207,658)	-	(95,207,658)	(3,088,209)	(98,295,867)	-	(98,295,867)
Total Rate Base Deductions	(1,339,211,296)	-	(1,339,211,296)	(76,563,544)	(1,415,774,840)	-	(1,415,774,840)
Total Rate Base:	1,101,856,329	-	1,101,856,329	212,261,219	1,314,117,548	-	1,314,117,548
Return on Rate Base	6.33%	1.28%	7.61%	-0.06%	6.35%	1.26%	7.61%
Return on Equity	7.51%	2.49%	10.00%	-2.45%	7.55%	2.45%	10.00%
Estimated Price Change	18,747,331	-	-	21,974,219	21,974,219	-	-
TAX CALCULATION:							
Operating Revenue	53,352,976	17,841,276	71,194,252	(1,172,809)	70,021,443	20,912,209	90,933,652
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	(3,636,275)	-	(3,636,275)	-	(3,636,275)	-	(3,636,275)
Interest	27,324,362	-	27,324,362	5,265,753	32,590,115	-	32,590,115
Schedule "M" Additions	102,032,581	-	102,032,581	8,404,940	110,437,521	-	110,437,521
Schedule "M" Deductions	114,649,362	-	114,649,362	12,337,104	126,986,466	-	126,986,466
Income Before Tax	17,048,108	17,841,276	34,889,384	(10,370,726)	24,518,658	20,912,209	45,430,867
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	17,048,108	17,841,276	34,889,384	(10,370,726)	24,518,658	20,912,209	45,430,867
Federal Income Taxes Before Credits	3,580,103	3,746,668	7,326,771	(2,177,852)	5,148,918	4,391,564	9,540,482
Energy & Other Tax Credits	(17,566,986)	-	(17,566,986)	-	(17,566,986)	-	(17,566,986)
Federal Income Taxes	(13,986,883)	3,746,668	(10,240,215)	(2,177,852)	(12,418,068)	4,391,564	(8,026,504)

**PacifiCorp
Washington 2023 General Rate Case
Variables
Rebuttal Filing**

Capital Structure and Cost - Ref Exhibit No. SLC-11, Page 2.1_R

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	48.720%	5.090%	2.48%
PREFERRED %	0.010%	6.750%	0.00%
COMMON %	51.270%	10.000%	5.13%
			7.61%

Net to Gross Bump-up Factor - Ref Exhibit No. SLC-11, Page 1.3_R

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.560%
WUTC Regulatory Fee	0.400%
WUTC Public Utility Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	95.167%
State Taxes	<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>

WASHINGTON SUMMARY OF ADJUSTMENTS - PRO FORMA (REBUTTAL)

	Total Adjustments	Revenue & Expense Adjustments - Year 2 (Tab 13)	Capital Additions / Depreciation & Amortization - Year 2 (Tab 14)	Tax Adjustments - Year 2 (Tab 15)	Other Adjustments - Year 2 (Tab 16)
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	2,096,593	2,096,593	-	-	-
6 Total Operating Revenues	2,096,593	2,096,593	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	871,869	112,122	759,747	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	40,112	40,112	-	-	-
12 Other Power Supply	462,434	66,854	395,580	-	-
13 Transmission	64,805	64,805	-	-	-
14 Distribution	260,911	260,911	-	-	-
15 Customer Accounting	55,336	55,336	-	-	-
16 Customer Service & Info	8,332	8,332	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	48,656	48,656	-	-	-
19 Total O&M Expenses	1,812,455	657,129	1,155,327	-	-
20 Depreciation	6,605,941	-	6,605,941	-	-
21 Amortization	(7,031,720)	-	356,443	-	(7,388,164)
22 Taxes Other Than Income	1,882,727	-	-	1,882,727	-
23 Income Taxes: Federal	(2,177,852)	302,288	(1,087,691)	(2,943,963)	1,551,514
24 State	-	-	-	-	-
25 Deferred Income Taxes	1,372,622	-	(722,410)	2,095,032	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	2,464,172	959,416	6,307,610	1,033,795	(5,836,649)
29					
30 Operating Rev For Return:	(367,579)	1,137,177	(6,307,610)	(1,033,795)	5,836,649
31					
32 Rate Base:					
33 Electric Plant In Service	289,030,411	-	289,030,411	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	(205,649)	-	-	-	(205,649)
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:	288,824,763	-	289,030,411	-	(205,649)
45					
46 Deductions:					
47 Accum Prov For Deprec	(50,744,403)	-	(50,744,403)	-	-
48 Accum Prov For Amort	(4,127,826)	-	(4,127,826)	-	-
49 Accum Def Income Tax	(18,603,106)	-	3,115,178	(21,737,018)	18,734
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	(3,088,209)	-	(5,686,600)	2,598,391	-
54					
55 Total Deductions:	(76,563,544)	-	(57,443,652)	(19,138,627)	18,734
56					
57 Total Rate Base:	212,261,219	-	231,586,760	(19,138,627)	(186,914)
58					
59 Estimated ROE impact	-2.45%	0.207%	-3.49%	0.08%	1.04%
60 Estimated Price Change	21,974,219	(1,512,566)	31,831,239	(562,175)	(7,782,280)
61					
62 TAX CALCULATION:					
63 Operating Revenue	(1,172,809)	1,439,465	(8,117,711)	(1,882,727)	7,388,164
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	5,265,753	-	-	5,265,753	-
67 Schedule "M" Additions	8,404,940	-	(1,752,196)	10,157,136	-
68 Schedule "M" Deductions	12,337,104	-	(4,690,425)	17,027,528	-
69 Income Before Tax	(10,370,726)	1,439,465	(5,179,482)	(14,018,872)	7,388,164
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(10,370,726)	1,439,465	(5,179,482)	(14,018,872)	7,388,164
73					
74 Federal Income Taxes	(2,177,852)	302,288	(1,087,691)	(2,943,963)	1,551,514
75 Energy Tax Credits	-	-	-	-	-
76 Federal Income Taxes	(2,177,852)	302,288	(1,087,691)	(2,943,963)	1,551,514

	Tab 13 - Revenues & Expenses (Year 2)			Tab 14 - Cap Adds. / Depr.	
	13.1	13.2_R	13.3_R	14.1_R	14.2_R
Total Pro Forma Adjustments	Wheeling Revenues - Year 2	General Wage Increase (Pro Forma) - Year 2	Pryor Mountain REC Revenues - Year 2	Pro Forma Major Plant Additions - Year 2	Pro Forma Depreciation & Amortization Expense - Year 2
Operating Revenues:					
General Business Revenues	-				
Interdepartmental	-				
Special Sales	-				
Other Operating Revenues	2,096,593	2,301,415	(204,822)		
Total Operating Revenues	2,096,593	2,301,415	(204,822)	-	-
Operating Expenses:					
Steam Production	871,869	112,122			
Nuclear Production	-				
Hydro Production	40,112	40,112			
Other Power Supply	462,434	66,854			
Transmission	64,805	64,805			
Distribution	260,911	260,911			
Customer Accounting	55,336	55,336			
Customer Service & Info	8,332	8,332			
Sales	-				
Administrative & General	48,656	48,656			
Total O&M Expenses	1,812,455	657,129	-	-	-
Depreciation	6,605,941				1,381,110
Amortization	(7,031,720)				356,443
Taxes Other Than Income	1,882,727				
Income Taxes - Federal	(2,177,852)	483,297	(137,997)	(43,013)	693,624
Income Taxes - State	-	-	-	-	(364,886)
Income Taxes - Def Net	1,372,622			(812,087)	
Investment Tax Credit Adj.	-				
Misc Revenue & Expense	-				
Total Operating Expenses:	2,464,172	483,297	519,132	(43,013)	(118,463)
Operating Rev For Return:	(367,579)	1,818,118	(519,132)	(161,809)	118,463
Rate Base:					
Electric Plant In Service	289,030,411			63,809,128	
Plant Held for Future Use	-				
Misc Deferred Debits	(205,649)				
Elec Plant Acq Adj	-				
Nuclear Fuel	-				
Prepayments	-				
Fuel Stock	-				
Material & Supplies	-				
Working Capital	-				
Weatherization	-				
Misc Rate Base	-				
Total Electric Plant:	288,824,763	-	-	63,809,128	-
Rate Base Deductions:					
Accum Prov For Deprec	(50,744,403)				
Accum Prov For Amort	(4,127,826)				
Accum Def Income Tax	(18,603,106)			1,219,463	
Unamortized ITC	-				
Customer Adv For Const	-				
Customer Service Deposits	-				
Misc Rate Base Deductions	(3,088,209)				
Total Rate Base Deductions	(76,563,544)	-	-	1,219,463	-
Total Rate Base:	212,261,219	-	-	65,028,592	-
Estimated Return on Equity Impact	-2.446%	0.328%	-0.086%	-0.023%	-0.802%
Estimated Price Change	21,974,219	(2,418,289)	690,500	215,223	6,424,693
TAX CALCULATION:					
Operating Revenue	(1,172,809)	2,301,415	(657,129)	(204,822)	-
Other Deductions	-				(1,737,554)
Interest (AFUDC)	-				
Interest	5,265,753				
Schedule "M" Additions	8,404,940			(1,792,219)	
Schedule "M" Deductions	12,337,104			(5,095,190)	
Income Before Tax	(10,370,726)	2,301,415	(657,129)	(204,822)	3,302,972
State Income Taxes	-	-	-	-	-
Taxable Income	(10,370,726)	2,301,415	(657,129)	(204,822)	3,302,972
Federal Income Taxes Before Credits	(2,177,852)	483,297	(137,997)	(43,013)	693,624
Energy & Other Tax Credits	-				
Federal Income Taxes	(2,177,852)	483,297	(137,997)	(43,013)	(364,886)

	Tab 14 - Capital Additions / Depreciation & Amortization (Year 2)					
	14.3_R	14.4_R	14.5	14.6	14.7_R	14.8_R
	Pro Forma Depreciation & Amortization Reserve - Year 2	Decommissioning and Other Plant Closure Costs - Year 2	Jim Bridger Mine Rate Base - Year 2	Existing Coal- Fired Generation Assets - Year 2	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2	Pro Forma JB Units 1 & 2 Additions - Year 2
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						759,747
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	759,747
Depreciation					8,178	31,845
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	(1,363)	(243,184)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net					(415)	90,093
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	6,400	638,500
Operating Rev For Return:	-	-	-	-	(6,400)	(638,500)
Rate Base:						
Electric Plant In Service			1,155,586		482,654	3,543,138
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:	-	-	1,155,586	-	482,654	3,543,138
Rate Base Deductions:						
Accum Prov For Deprec	(42,259,972)		(2,039,194)	(2,952,541)	(47,419)	(107,491)
Accum Prov For Amort	(4,127,826)					
Accum Def Income Tax		1,398,142	-	725,932	(83,272)	(145,087)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions		(5,686,600)				
Total Rate Base Deductions	(46,387,798)	(4,288,458)	(2,039,194)	(2,226,609)	(130,691)	(252,578)
Total Rate Base:	(46,387,798)	(4,288,458)	(883,608)	(2,226,609)	351,963	3,290,561
Estimated Return on Equity Impact	0.658%	0.064%	0.018%	0.036%	0.000%	-0.151%
Estimated Price Change	(4,695,421)	(434,082)	(89,440)	(225,380)	44,138	1,182,346
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(8,178)	(791,592)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions					8,178	31,845
Schedule "M" Deductions					6,492	398,274
Income Before Tax	-	-	-	-	(6,492)	(1,158,021)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	(6,492)	(1,158,021)
Federal Income Taxes Before Credits	-	-	-	-	(1,363)	(243,184)
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	(1,363)	(243,184)

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 14 - Capital & Deprec.		Tab 15 - Taxes (Year 2)				
14.9	14.10	15.1_R	15.2	15.3	15.4_R	15.5
Confidential Wind Generation Capital Additions - Year 2	Major Transmission Capital Additions - Year 2	Interest True-Up - Year 2	Property Taxes - Year 2	Removal of TCJA Balances Adjustment - Year 2	PowerTax ADIT Balance Adjustment - Year 2	Permanent Schedule M Adjustment - Year 2
-	-	-	-	-	-	-
395,580	-	-	-	-	-	-
2,384,688	2,800,120	-	-	-	-	-
(583,856)	(588,025)	(1,105,808)	1,882,727 (395,373)	-	(1,442,782)	-
-	-	-	-	-	2,341,980	-
2,196,411	2,212,095	(1,105,808)	1,487,354	-	899,197	-
(2,196,411)	(2,212,095)	1,105,808	(1,487,354)	-	(899,197)	-
56,661,694	163,378,210	-	-	-	-	-
(1,047,640)	(2,290,147)	-	-	(595,243)	(24,319,003)	-
-	-	-	-	2,598,391	-	-
(1,047,640)	(2,290,147)	-	-	2,003,148	(24,319,003)	-
55,614,054	161,088,064	-	-	2,003,148	(24,319,003)	-
-1.077%	-2.229%	0.202%	-0.257%	-0.021%	0.178%	0.006%
8,550,771	19,247,821	(1,470,842)	1,978,338	202,761	(1,265,568)	-
(2,780,267)	(2,800,120)	-	(1,882,727)	-	-	-
-	-	5,265,753	-	-	10,157,136	-
(2,780,267)	(2,800,120)	(5,265,753)	(1,882,727)	-	17,027,528	-
-	-	-	-	-	(6,870,392)	-
(2,780,267)	(2,800,120)	(5,265,753)	(1,882,727)	-	(6,870,392)	-
(583,856)	(588,025)	(1,105,808)	(395,373)	-	(1,442,782)	-
(583,856)	(588,025)	(1,105,808)	(395,373)	-	(1,442,782)	-

	Tab 15 - Tax	Tab 16 - Other Adj. (Year 2)	
	15.6_R	16.1_R	16.2
	Remove Deferred State Tax Expense & Balance - Year 2	Regulatory Assets & Liabilities Amortization - Year 2	Klamath Hydroelectric Assets Amortization - Year 2
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			
Income Taxes - Federal	-	1,551,514	-
Income Taxes - State	-	-	-
Income Taxes - Def Net	(246,948)		
Investment Tax Credit Adj.			
Misc Revenue & Expense			
Total Operating Expenses:	(246,948)	(5,836,649)	-
Operating Rev For Return:	246,948	5,836,649	-
Rate Base:			
Electric Plant In Service			
Plant Held for Future Use			
Misc Deferred Debits		(129,452)	(76,197)
Elec Plant Acq Adj			
Nuclear Fuel			
Prepayments			
Fuel Stock			
Material & Supplies			
Working Capital			
Weatherization			
Misc Rate Base			
Total Electric Plant:	-	(129,452)	(76,197)
Rate Base Deductions:			
Accum Prov For Deprec			
Accum Prov For Amort			
Accum Def Income Tax	3,177,229		18,734
Unamortized ITC			
Customer Adv For Const			
Customer Service Deposits			
Misc Rate Base Deductions			
Total Rate Base Deductions	3,177,229	-	18,734
Total Rate Base:	3,177,229	(129,452)	(57,463)
Estimated Return on Equity Impact	0.007%	1.041%	0.007%
Estimated Price Change	(6,865)	(7,776,463)	(5,816)
TAX CALCULATION:			
Operating Revenue	-	7,388,164	-
Other Deductions			
Interest (AFUDC)			
Interest			
Schedule "M" Additions			
Schedule "M" Deductions			
Income Before Tax	-	7,388,164	-
State Income Taxes	-	-	-
Taxable Income	-	7,388,164	-
Federal Income Taxes Before Credits	-	1,551,514	-
Energy & Other Tax Credits			
Federal Income Taxes	-	1,551,514	-

Tab 13 - Revenue & Expenses (Year 2)

	Exh. SLC-5 13.1	13.2_R	13.3_R	
	Total Pro Forma Adjustments	Wheeling Revenues - Year 2	General Wage Increase (Pro Forma) - Year 2	Pryor Mountain REC Revenues - Year 2
Operating Revenues:				
General Business Revenues	-	-	-	-
Interdepartmental	-	-	-	-
Special Sales	-	-	-	-
Other Operating Revenues	2,096,593	2,301,415	-	(204,822)
Total Operating Revenues	2,096,593	2,301,415	-	(204,822)
Operating Expenses:				
Steam Production	112,122	-	112,122	-
Nuclear Production	-	-	-	-
Hydro Production	40,112	-	40,112	-
Other Power Supply	66,854	-	66,854	-
Transmission	64,805	-	64,805	-
Distribution	260,911	-	260,911	-
Customer Accounting	55,336	-	55,336	-
Customer Service & Info Sales	8,332	-	8,332	-
Administrative & General	48,656	-	48,656	-
Total O&M Expenses	657,129	-	657,129	-
Depreciation	-	-	-	-
Amortization	-	-	-	-
Taxes Other Than Income	-	-	-	-
Income Taxes - Federal	302,288	483,297	(137,997)	(43,013)
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	-	-	-	-
Total Operating Expenses:	959,416	483,297	519,132	(43,013)
Operating Rev For Return:	1,137,177	1,818,118	(519,132)	(161,809)
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	0.207%	0.328%	-0.086%	-0.023%
Estimated Price Change	(1,512,566)	(2,418,289)	690,500	215,223
TAX CALCULATION:				
Operating Revenue	1,439,465	2,301,415	(657,129)	(204,822)
Other Deductions	-	-	-	-
Interest (AFUDC)	-	-	-	-
Interest	-	-	-	-
Schedule "M" Additions	-	-	-	-
Schedule "M" Deductions	-	-	-	-
Income Before Tax	1,439,465	2,301,415	(657,129)	(204,822)
State Income Taxes	-	-	-	-
Taxable Income	1,439,465	2,301,415	(657,129)	(204,822)
Federal Income Taxes Before Credits	302,288	483,297	(137,997)	(43,013)
Energy & Other Tax Credits	-	-	-	-
Federal Income Taxes	302,288	483,297	(137,997)	(43,013)

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General Wage Increase (Pro Forma) - Year 2

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	1,074,982	CAGE	0.000%	-	
Steam Operations	500	PRO	15	CAGW	22.163%	3	
Steam Operations	500	PRO	154,225	JBG	22.163%	34,181	
Steam Operations	500	PRO	51,661	SG	7.979%	4,122	
Fuel Related-Non NPC	501	PRO	1,934	SE	7.616%	147	
Steam Maintenance	512	PRO	650,547	CAGE	0.000%	-	
Steam Maintenance	512	PRO	330,806	JBG	22.163%	73,316	
Steam Maintenance	512	PRO	4,413	SG	7.979%	352	
Hydro Operations	535	PRO	267,789	SG-P	7.979%	21,366	
Hydro Operations	535	PRO	179,646	SG-U	7.979%	14,334	
Hydro Maintenance	545	PRO	46,251	SG-P	7.979%	3,690	
Hydro Maintenance	545	PRO	9,053	SG-U	7.979%	722	
Other Operations	548	PRO	119,291	CAGE	0.000%	-	
Other Operations	548	PRO	44,989	CAGW	22.163%	9,971	
Other Operations	548	PRO	64,513	SG	7.979%	5,147	
Other Operations	549	PRO	507	WA	Situs	-	
Other Maintenance	553	PRO	43,649	CAGE	0.000%	-	
Other Maintenance	553	PRO	15,221	CAGW	22.163%	3,373	
Other Maintenance	553	PRO	7,771	SG	7.979%	620	
Other Power Supply Expense	557	PRO	5,285	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	598,371	SG	7.979%	47,743	
Other Power Supply Expense	557	PRO	1,448	WA	Situs	-	
Transmission Operations	560	PRO	486,958	SG	7.979%	38,853	
Transmission Maintenance	571	PRO	325,258	SG	7.979%	25,952	
Distribution Operations	580	PRO	574,105	WA	Situs	39,192	
Distribution Operations	580	PRO	832,730	SNPD	6.264%	52,162	
Distribution Maintenance	593	PRO	1,735,337	WA	Situs	145,304	
Distribution Maintenance	593	PRO	387,175	SNPD	6.264%	24,253	
Customer Accounts	903	PRO	531,860	CN	6.743%	35,863	
Customer Accounts	903	PRO	253,352	WA	Situs	19,473	
Customer Services	908	PRO	73,398	CN	6.743%	4,949	
Customer Services	908	PRO	131,701	WA	Situs	3,383	
Administrative & General	920	PRO	14,304	WA	Situs	(164)	
Administrative & General	920	PRO	641,647	SO	7.085%	45,458	
Administrative & General	935	PRO	351	WA	Situs	11	
Administrative & General	935	PRO	47,310	SO	7.085%	3,352	
			<u>9,707,851</u>			<u>657,129</u>	13.2.2_R

Description of Adjustment:

This adjustment recognizes wage and benefit increases that are projected to occur through the twelve month period ending December 2025 for labor charged to operation & maintenance accounts. See page 13.2.1_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.

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General Wage Increase Adjustment - Year 2

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The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2_R, Exhibit No. SLC-11. An explanation of the procedures used to develop the labor expenses used in the General Wage Increase Adjustment - Year 1 can be found on page 4.3.1_R, Exhibit No. SLC-11. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. The Pro Forma December 2024 regular time, overtime, and premium pay expenses were escalated prospectively by labor group to December 2025 (see page 13.2.4_R, Exhibit No. SLC-13C). Union and non-union costs were escalated using the contractual and target rates found on page 13.2.4_R, Exhibit No. SLC-13C.
2. 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.
3. Payroll taxes have been updated as result of the labor calculations in parts 1 and 2 above. These payroll tax calculations can be found on page 13.2.6_R, Exhibit No. SLC-13C.

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General Wage Increase Adjustment - Year 2

Description	Actual 12 Months Ended June 2022	Pro Forma 12 Months Ending December 2024	Adjustment	Pro Forma 12 Months Ending December 2025	Adjustment	Ref. Exh. SLC-13C
Regular Ordinary Time	430,865,222	464,822,905	27,294,258	476,144,577	11,321,672	
Overtime	76,879,725	82,938,829	4,870,143	84,958,967	2,020,138	
Premium Pay	13,956,954	15,056,941	884,139	15,423,682	366,741	
Subtotal for Escalation	521,701,902	562,818,675	33,048,540	576,527,225	13,708,551	13.2.3_R&4_R
Annual Incentive Plan	32,713,508	35,291,750	2,578,242	36,151,350	859,600	
Payroll Tax Expense	38,800,779	41,921,390	2,552,378	42,969,928	1,048,539	13.2.6_R
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
Total Payroll Taxes	41,954,125	45,074,736	2,552,378	46,123,275	1,048,539	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	4,524,605	(1,183,115)	4,032,800	(491,805)	13.2.4_R
Pension Administration	836,131	836,131	-	836,131	-	13.2.4_R
Post Retirement Benefits	856,324	1,413,017	556,693	1,339,099	(73,919)	13.2.4_R
Post Employment Benefits	5,454,165	4,699,391	(754,774)	4,699,391	-	13.2.4_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	135,964,246	(1,381,197)	135,398,523	(565,723)	
Total Labor	733,714,977	779,149,407	36,797,963	794,200,372	15,050,966	13.2.6_R
Non-Utility and Capitalized Labor	260,469,861	276,599,148	13,063,329	281,945,280	5,346,132	13.2.6_R
Total Utility Labor	473,245,117	502,550,259	23,734,634	512,255,092	9,704,833	13.2.6_R
	Ref 4.3.2_R Exh. SLC-11		Ref 4.3_R Exh. SLC-11		Ref 13.2_R	

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Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 2

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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 Revenues:							<i>Exh. SLC-13C</i>
REC Revenues	456	PRO	(204,822)	WA	Situs	(204,822)	13.3.1_R

Description of Adjustment:

This adjustment removes the amortization of Pryor Mountain REC Revenues added into results through Adjustment 5.3. The Company has requested a one-year amortization period. Accordingly, by Rate Year 2 the deferred balances should be fully amortized.

This adjustment has been updated to reflect accrual updates in the Rate Year 1 calculation of deferred Pryor Mountain REC revenues as reflected in Adjustment 5.3_R. Please refer to Confidential Exhibit No. SLC-13C for further documentation pages containing confidential information that supports the calculation of this adjustment.

Tab 14 - Capital Additions, Depreciation & Amortization (Year 2)

	14.1_R	14.2_R	14.3_R	14.4_R	Exh. SLC-5 14.5	
	Total Pro Forma Adjustments	Pro Forma Major Plant Additions - Year 2	Pro Forma Depreciation & Amortization Expense - Year 2	Pro Forma Depreciation & Amortization Reserve - Year 2	Decommissioning and Other Plant Closure Costs - Year 2	Jim Bridger Mine Rate Base - Year 2
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	759,747	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	395,580	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	1,155,327	-	-	-	-	-
Depreciation	6,605,941	-	1,381,110	-	-	-
Amortization	356,443	-	356,443	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(1,087,691)	693,624	(364,886)	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	(722,410)	(812,087)	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	6,307,610	(118,463)	1,372,667	-	-	-
Operating Rev For Return:	(6,307,610)	118,463	(1,372,667)	-	-	-
Rate Base:						
Electric Plant In Service	289,030,411	63,809,128	-	-	-	1,155,586
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:	289,030,411	63,809,128	-	-	-	1,155,586
Rate Base Deductions:						
Accum Prov For Deprec	(50,744,403)	-	-	(42,259,972)	-	(2,039,194)
Accum Prov For Amort	(4,127,826)	-	-	(4,127,826)	-	-
Accum Def Income Tax	3,115,178	1,219,463	-	-	1,398,142	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	(5,686,600)	-	-	-	(5,686,600)	-
Total Rate Base Deductions	(57,443,652)	1,219,463	-	(46,387,798)	(4,288,458)	(2,039,194)
Total Rate Base:	231,586,760	65,028,592	-	(46,387,798)	(4,288,458)	(883,608)
Estimated Return on Equity Impact	-3.495%	-0.802%	-0.237%	0.658%	0.064%	0.018%
Estimated Price Change	31,831,239	6,424,693	1,825,793	(4,695,421)	(434,082)	(89,440)
TAX CALCULATION:						
Operating Revenue	(8,117,711)	-	(1,737,554)	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	(1,752,196)	(1,792,219)	-	-	-	-
Schedule "M" Deductions	(4,690,425)	(5,095,190)	-	-	-	-
Income Before Tax	(5,179,482)	3,302,972	(1,737,554)	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(5,179,482)	3,302,972	(1,737,554)	-	-	-
Federal Income Taxes Before Credits	(1,087,691)	693,624	(364,886)	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(1,087,691)	693,624	(364,886)	-	-	-

	Exh. SLC-5 14.6	14.7_R	14.8_R	Exh. SLC-5 14.9	Exh. SLC-5 14.10
	Existing Coal-Fired Generation Assets - Year 2	Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2	Pro Forma JB Units 1 & 2 Additions - Year 2	Confidential Wind Generation Capital Additions - Year 2	Major Transmission Capital Additions - Year 2
Operating Revenues:					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production	-	-	759,747	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	395,580	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
Total O&M Expenses	-	-	759,747	395,580	-
Depreciation	-	8,178	31,845	2,384,688	2,800,120
Amortization	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-
Income Taxes - Federal	-	(1,363)	(243,184)	(583,856)	(588,025)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	(415)	90,093	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
Total Operating Expenses:	-	6,400	638,500	2,196,411	2,212,095
Operating Rev For Return:	-	(6,400)	(638,500)	(2,196,411)	(2,212,095)
Rate Base:					
Electric Plant In Service	-	482,654	3,543,138	56,661,694	163,378,210
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:	-	482,654	3,543,138	56,661,694	163,378,210
Rate Base Deductions:					
Accum Prov For Deprec	(2,952,541)	(47,419)	(107,491)	(1,047,640)	(2,290,147)
Accum Prov For Amort	-	-	-	-	-
Accum Def Income Tax	725,932	(83,272)	(145,087)	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-
Total Rate Base Deductions	(2,226,609)	(130,691)	(252,578)	(1,047,640)	(2,290,147)
Total Rate Base:	(2,226,609)	351,963	3,290,561	55,614,054	161,088,064
Estimated Return on Equity Impact	0.036%	0.000%	-0.151%	-1.077%	-2.229%
Estimated Price Change	(225,380)	44,138	1,182,346	8,550,771	19,247,821
TAX CALCULATION:					
Operating Revenue	-	(8,178)	(791,592)	(2,780,267)	(2,800,120)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	-	-
Schedule "M" Additions	-	8,178	31,845	-	-
Schedule "M" Deductions	-	6,492	398,274	-	-
Income Before Tax	-	(6,492)	(1,158,021)	(2,780,267)	(2,800,120)
State Income Taxes	-	-	-	-	-
Taxable Income	-	(6,492)	(1,158,021)	(2,780,267)	(2,800,120)
Federal Income Taxes Before Credits	-	(1,363)	(243,184)	(583,856)	(588,025)
Energy & Other Tax Credits	-	-	-	-	-
Federal Income Taxes	-	(1,363)	(243,184)	(583,856)	(588,025)

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2**

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant	312	PRO	-	CAGW	22.163%	-	
Steam Plant	312	PRO	1,428,116	CAGE	0.000%	-	
Steam Plant	312	PRO	(120,748)	SG	7.979%	(9,634)	
Steam Plant	312	PRO	-	JBG	22.163%	-	
Hydro Plant	332	PRO	6,303,566	SG-P	7.979%	502,947	
Hydro Plant	332	PRO	21,440,945	SG-U	7.979%	1,710,725	
Other Plant	343	PRO	1,636,921	CAGW	22.163%	362,791	
Other Plant	343	PRO	63,868,831	CAGE	0.000%	-	
Other Plant	343	PRO	-	SG	7.979%	-	
Other Plant	343	PRO	41,797,495	SG-W	7.979%	3,334,929	
Transmission Plant	355	PRO	(33,685)	CAGW	22.163%	(7,466)	
Transmission Plant	355	PRO	-	CAGE	0.000%	-	
Transmission Plant	355	PRO	376,394,640	SG	7.979%	30,031,691	
Distribution Plant	360	PRO	6,014,915	WA	Situs	170,263	
Distribution Plant	361	PRO	11,646,637	WA	Situs	329,680	
Distribution Plant	362	PRO	96,375,748	WA	Situs	2,728,094	
Distribution Plant	363	PRO	-	WA	Situs	-	
Distribution Plant	364	PRO	118,407,510	WA	Situs	3,351,743	
Distribution Plant	365	PRO	74,063,266	WA	Situs	2,096,498	
Distribution Plant	366	PRO	37,286,059	WA	Situs	1,055,451	
Distribution Plant	367	PRO	85,971,399	WA	Situs	2,433,579	
Distribution Plant	368	PRO	128,064,578	WA	Situs	3,625,105	
Distribution Plant	369	PRO	80,585,949	WA	Situs	2,281,134	
Distribution Plant	370	PRO	21,859,872	WA	Situs	618,784	
Distribution Plant	371	PRO	722,059	WA	Situs	20,439	
Distribution Plant	373	PRO	5,175,119	WA	Situs	146,491	
General Plant	397	PRO	1,706,968	CA	Situs	-	
General Plant	397	PRO	48,299,549	OR	Situs	-	
General Plant	397	PRO	3,056,556	WA	Situs	3,056,556	
General Plant	397	PRO	13,913,475	WY-ALL	Situs	-	
General Plant	397	PRO	23,961,062	UT	Situs	-	
General Plant	397	PRO	3,671,144	ID	Situs	-	
General Plant	397	PRO	(323,073)	WY-ALL	Situs	-	
General Plant	397	PRO	1,134,651	CAGE	0.000%	-	
General Plant	397	PRO	3,306,303	CAGW	22.163%	732,775	
General Plant	397	PRO	(2,677,444)	SG	7.979%	(213,627)	
General Plant	397	PRO	11,504,364	SO	7.085%	815,036	
General Plant	397	PRO	(1,180,201)	CN	6.743%	(79,581)	
General Plant	397	PRO	(1,240,424)	JBG	22.163%	(274,915)	
General Plant	397	PRO	(137,374)	CAEE	0.000%	-	
Mining Plant	399	PRO	-	CAEE	0.000%	-	
			<u>1,283,884,748</u>			<u>58,819,489</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that is expected to become used and useful by December 31, 2025. This adjustment includes the averages-of-monthly average (AMA) balance of the plant additions, incremental from December 2024 AMA levels reflected in adjustment 8.4, that will be placed into service by December 2025.

Incremental tax impacts are included, as well as in adjustment 15.4.

This adjustment has been updated in rebuttal to replace pro forma capital additions with actual capital additions for the period of July 2022 to December 2022 and to remove projects that have been cancelled or delayed past CY 2025.

Supporting documentation detailing the walk-forward of these balances in this rebuttal adjustment from 2024 levels to 2025 levels are included in Exhibit No. SLC-11, pages 8.4.4_R - 8.4.31_R.

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2**

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	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Intangible Plant	303	PRO	-	CA	Situs	-	
Intangible Plant	303	PRO	(2,040,456)	CN	6.743%	(137,588)	
Intangible Plant	303	PRO	(16,786)	CAGW	22.163%	(3,720)	
Intangible Plant	303	PRO	(202,446)	CAGE	0.000%	-	
Intangible Plant	303	PRO	(1,035)	ID	Situs	-	
Intangible Plant	303	PRO	(4,359)	OR	Situs	-	
Intangible Plant	303	PRO	(4,660)	CAEE	0.000%	-	
Intangible Plant	303	PRO	-	JBG	100.000%	-	
Intangible Plant	303	PRO	(421,039)	SG	7.979%	(33,594)	
Intangible Plant	302	PRO	(55,987)	SG-P	7.979%	(4,467)	
Intangible Plant	302	PRO	(203,724)	SG-U	7.979%	(16,255)	
Intangible Plant	303	PRO	73,190,818	SO	7.085%	5,185,263	
Intangible Plant	302	PRO	(9,253)	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>70,231,072</u>			<u>4,989,639</u>	
	Total		<u>1,354,115,821</u>			<u>63,809,128</u>	14.1.3_R
Adjustment to Tax:							
Schedule M Addition - SO - 2025 Book Depr	SCHMAT	PRO	(19,685,912)	SO	7.085%	(1,394,664)	
Schedule M Addition - SG - 2025 Book Depr	SCHMAT	PRO	(3,358,464)	SG	7.979%	(267,964)	
Schedule M Addition - CAGW - 2025 Book Depr	SCHMAT	PRO	(1,657)	CAGW	22.163%	(367)	
Schedule M Addition - WA - 2025 Book Depr	SCHMAT	PRO	(129,223)	WA	Situs	(129,223)	
			<u>(23,175,255)</u>			<u>(1,792,219)</u>	
Schedule M Deduction - SO - 2025 Tax Depr	SCHMDT	PRO	(52,826,669)	SO	7.085%	(3,742,548)	
Schedule M Deduction - SG - 2025 Tax Depr	SCHMDT	PRO	(13,555,081)	SG	7.979%	(1,081,530)	
Schedule M Deduction - CAGW - 2025 Tax Depr	SCHMDT	PRO	(3,706)	CAGW	22.163%	(821)	
Schedule M Deduction - WA - 2025 Tax Depr	SCHMDT	PRO	(300,198)	WA	Situs	(300,198)	
			<u>(66,685,654)</u>			<u>(5,125,097)</u>	
Deferred Inc Tax Exp - SO - 2025 Book Depr	41110	PRO	4,840,100	SO	7.085%	342,901	
Deferred Inc Tax Exp - SG - 2025 Book Depr	41110	PRO	825,733	SG	7.979%	65,883	
Deferred Inc Tax Exp - CAGW - 2025 Book Depr	41110	PRO	408	CAGW	22.163%	90	
Deferred Inc Tax Exp - WA - 2025 Book Depr	41110	PRO	31,771	WA	Situs	31,771	
			<u>5,698,012</u>			<u>440,646</u>	
Deferred Inc Tax Exp - SO - 2025 Tax Depr	41010	PRO	(12,988,282)	SO	7.085%	(920,165)	
Deferred Inc Tax Exp - SG - 2025 Tax Depr	41010	PRO	(3,332,733)	SG	7.979%	(265,911)	
Deferred Inc Tax Exp - CAGW - 2025 Tax Depr	41010	PRO	(911)	CAGW	22.163%	(202)	
Deferred Inc Tax Exp - WA - 2025 Tax Depr	41010	PRO	(73,808)	WA	Situs	(73,808)	
			<u>(16,395,734)</u>			<u>(1,260,087)</u>	
ADIT - SO	282	PRO	13,682,362	SO	7.085%	969,338	
ADIT - SG	282	PRO	2,146,041	SG	7.979%	171,228	
ADIT - CAGW	282	PRO	3,124	CAGW	22.163%	692	
ADIT - WA	282	PRO	15,051	WA	Situs	15,051	
			<u>15,846,578</u>			<u>1,156,309</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that is expected to become used and useful by December 31, 2025. This adjustment includes the averages-of-monthly average (AMA) balance of the plant additions, incremental from December 2024 AMA levels reflected in adjustment 8.4, that will be placed into service by December 2025.

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PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(65,635)	CA	Situs	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(2,398)	CAEE	0.000%	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(88,469)	CAGE	0.000%	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(102,335)	CAGW	22.163%	(22,680)	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(423,770)	CN	6.743%	(28,575)	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(2,000)	ID	Situs	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(5,633)	JBG	22.163%	(1,248)	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(39,648)	OR	Situs	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(4,696)	SG	7.979%	(375)	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	1,081,932	SO	7.085%	76,650	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	76,201	UT	Situs	-	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	6,135	WA	Situs	6,135	
Schedule M Deduction - 2025 Tax Depreciation	SCHMDT	PRO	(161,264)	WY-ALL	Situs	-	
			<u>268,420</u>			<u>29,907</u>	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(16,137)	CA	Situs	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(589)	CAEE	0.0000%	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(21,751)	CAGE	0.000%	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(25,161)	CAGW	22.163%	(5,576)	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(104,190)	CN	6.743%	(7,026)	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(492)	ID	Situs	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(1,385)	JBG	22.163%	(307)	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(9,748)	OR	Situs	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(1,153)	SG	7.979%	(92)	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	266,010	SO	7.085%	18,846	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	18,734	UT	Situs	-	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	1,509	WA	Situs	1,509	
Deferred Inc Tax Exp - 2025 Tax Depreciation	41010	PRO	(39,649)	WY-ALL	Situs	-	
			<u>65,998</u>			<u>7,354</u>	
Accumulated Deferred Income Taxes	282		(93,580)	CA	Situs	-	
Accumulated Deferred Income Taxes	282		(1,417)	CAEE	0.0000%	-	
Accumulated Deferred Income Taxes	282		(51,148)	CAGE	0.000%	-	
Accumulated Deferred Income Taxes	282		(144,664)	CAGW	22.163%	(32,062)	
Accumulated Deferred Income Taxes	282		(88,939)	CN	6.743%	(5,997)	
Accumulated Deferred Income Taxes	282		(7,809)	ID	Situs	-	
Accumulated Deferred Income Taxes	282		(3,790)	JBG	22.163%	(840)	
Accumulated Deferred Income Taxes	282		(151,831)	OR	Situs	-	
Accumulated Deferred Income Taxes	282		1,069,034	SG	7.979%	85,296	
Accumulated Deferred Income Taxes	282		475,398	SO	7.085%	33,680	
Accumulated Deferred Income Taxes	282		251,594	UT	Situs	-	
Accumulated Deferred Income Taxes	282		(16,923)	WA	Situs	(16,923)	
Accumulated Deferred Income Taxes	282		(142,382)	WY-ALL	Situs	-	
			<u>1,093,543</u>			<u>63,154</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that is expected to become used and useful by December 31, 2025. This adjustment includes the averages-of-monthly average (AMA) balance of the plant additions, incremental from December 2024 AMA levels reflected in adjustment 8.4, that will be placed into service by December 2025.

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**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2**

Description	Account	EPIS Balance	EPIS Balance	Adjustment
		AMA Dec 2024	AMA Dec 2025	
Steam Production Plant:				
Control Area Generation - West	312	(0)	(0)	-
Control Area Generation - East	312	5,123,746,296	5,124,801,190	1,054,894
Pollution Control	312	1,471,800	1,845,023	373,222
System Generation	312	255,288,726	255,167,978	(120,748)
Jim Bridger Generation	312	(0)	(0)	-
Total Steam Plant		<u>5,380,506,822</u>	<u>5,381,814,190</u>	<u>1,307,368</u>
Hydro Production Plant:				
System Generation	332	903,934,200	910,237,766	6,303,566
System Generation	332	227,724,203	249,165,148	21,440,945
Klamath	332	98,522,128	98,522,128	-
Total Hydro Plant		<u>1,230,180,531</u>	<u>1,257,925,041</u>	<u>27,744,510</u>
Other Production Plant:				
Control Area Generation - West	343	573,527,536	575,164,458	1,636,921
Control Area Generation - East	343	1,514,393,996	1,578,262,826	63,868,831
System Generation	343	(21,167,878)	(21,167,878)	-
System Generation - Wind	343	3,527,599,392	3,569,396,887	41,797,495
Total Other Production Plant		<u>5,594,353,046</u>	<u>5,701,656,293</u>	<u>107,303,247</u>
Transmission Plant:				
Control Area Generation - West	355	18,295,765	18,262,080	(33,685)
Control Area Generation - East	355	168,851,161	168,851,161	-
System Generation	355	8,107,730,993	8,484,125,633	376,394,640
Total Transmission Plant		<u>8,294,877,919</u>	<u>8,671,238,874</u>	<u>376,360,955</u>
Distribution Plant:				
California	360-373	428,807,255	434,136,085	5,328,831
Oregon	360-373	2,632,719,757	2,962,282,236	329,562,479
Washington	360-373	643,390,039	662,247,300	18,857,261
Eastern Wyoming	360-373	769,248,531	803,824,326	34,575,794
Utah	360-373	4,067,645,899	4,324,172,087	256,526,189
Idaho	360-373	463,576,958	485,276,038	21,699,080
Western Wyoming	360-373	151,419,246	151,042,723	(376,522)
Total Distribution Plant		<u>9,156,807,685</u>	<u>9,822,980,796</u>	<u>666,173,111</u>
General Plant:				
California	397	24,180,786	25,887,755	1,706,968
Oregon	397	228,618,473	276,918,023	48,299,549
Washington	397	51,250,256	54,306,812	3,056,556
Eastern Wyoming	397	115,191,975	129,105,450	13,913,475
Utah	397	294,570,810	318,531,872	23,961,062
Idaho	397	61,852,486	65,523,630	3,671,144
Western Wyoming	397	19,099,091	18,776,018	(323,073)
Control Area Generation - East	397	96,528,482	97,663,133	1,134,651
Control Area Generation - West	397	7,217,223	10,523,526	3,306,303
System Generation	397	212,664,013	209,986,569	(2,677,444)
General Office	397	387,920,983	399,425,347	11,504,364
Customer Service	397	15,042,558	13,862,357	(1,180,201)
Jim Bridger	397	20,050,548	18,810,124	(1,240,424)
Control Area Energy - East	397	3,080,541	2,943,167	(137,374)
Total General Plant		<u>1,537,268,225</u>	<u>1,642,263,782</u>	<u>104,995,557</u>

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Major Plant Additions - Year 2**

Description	Account	EPIS Balance AMA Dec 2024	EPIS Balance AMA Dec 2025	Adjustment
Mining Plant:				
Coal Mine	399	1,822,901	1,822,901	-
Total Mining Plant		1,822,901	1,822,901	-
Intangible Plant:				
California	303	481,167	481,167	-
Customer Service	303	226,950,200	224,909,744	(2,040,456)
Control Area Generation - West	303	29,262,744	29,245,958	(16,786)
Control Area Generation - East	303	69,509,724	69,307,278	(202,446)
Idaho	303	4,367,348	4,366,313	(1,035)
Oregon	303	4,606,696	4,602,337	(4,359)
Control Area Energy - East	303	(214)	(4,874)	(4,660)
Jim Bridger	303	2,634,359	2,634,359	-
System Generation	303	118,530,282	118,109,243	(421,039)
System Generation	302	103,343,101	103,287,114	(55,987)
System Generation	302	10,094,364	9,890,640	(203,724)
General Office	303	560,234,122	633,424,940	73,190,818
Utah	302	(24,574,057)	(24,583,311)	(9,253)
Washington	303	2,036,986	2,036,986	-
Eastern Wyoming	303	5,750,431	5,750,431	-
Western Wyoming	303	-	-	-
Klamath	303	74,111,750	74,111,750	-
Total Intangible Plant		1,187,339,004	1,257,570,076	70,231,072
Total EPIS Balance		32,383,156,133	33,737,271,953	1,354,115,821
		Ref. 8.4.3_R	Ref. 8.4.31_R	Ref 14.1_R
		Exh. SLC-11	Exh. SLC-11	

PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Expense - Year 2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	PRO	72,416	CAGE	0.000%	-	
Steam Depreciation Expense	403SP	PRO	-	CAGW	22.163%	-	
Steam Depreciation Expense	403SP	PRO	(3,499)	SG	7.979%	(279)	
Steam Depreciation Expense	403SP	PRO	-	OTHER	0.000%	-	
Steam Depreciation Expense	403SP	PRO	-	JBG	22.163%	-	
Hydro Depreciation Expense	403HP	PRO	165,100	SG-P	7.979%	13,173	
Hydro Depreciation Expense	403HP	PRO	932,270	SG-U	7.979%	74,384	
Other Depreciation Expense	403OP	PRO	2,246,142	CAGE	0.000%	-	
Other Depreciation Expense	403OP	PRO	60,297	CAGW	22.163%	13,364	
Other Depreciation Expense	403OP	PRO	-	SG	7.979%	-	
Other Depreciation Expense	403OP	PRO	1,759,107	SG-W	7.979%	140,355	
Other Depreciation Expense	403OP	PRO	-	WA	Situs	-	
Transmission Depreciation Expense	403TP	PRO	-	CAGE	0.000%	-	
Transmission Depreciation Expense	403TP	PRO	(600)	CAGW	22.163%	(133)	
Transmission Depreciation Expense	403TP	PRO	6,450,985	SG	7.979%	514,710	
Transmission Depreciation Expense	403TP	PRO	-	JBG	22.163%	-	
Distribution Depreciation Expense	403360	PRO	145,349	WA	Situs	4,397	
Distribution Depreciation Expense	403361	PRO	281,438	WA	Situs	8,515	
Distribution Depreciation Expense	403362	PRO	2,328,897	WA	Situs	70,460	
Distribution Depreciation Expense	403364	PRO	2,861,290	WA	Situs	86,567	
Distribution Depreciation Expense	403365	PRO	1,789,721	WA	Situs	54,147	
Distribution Depreciation Expense	403366	PRO	901,009	WA	Situs	27,260	
Distribution Depreciation Expense	403367	PRO	2,077,479	WA	Situs	62,853	
Distribution Depreciation Expense	403368	PRO	3,094,650	WA	Situs	93,627	
Distribution Depreciation Expense	403369	PRO	1,947,341	WA	Situs	58,916	
Distribution Depreciation Expense	403370	PRO	528,239	WA	Situs	15,982	
Distribution Depreciation Expense	403371	PRO	17,448	WA	Situs	528	
Distribution Depreciation Expense	403373	PRO	125,056	WA	Situs	3,783	
General Depreciation Expense	403GP	PRO	34,418	CA	Situs	-	
General Depreciation Expense	403GP	PRO	1,121,940	OR	Situs	-	
General Depreciation Expense	403GP	PRO	72,285	WA	Situs	72,285	
General Depreciation Expense	403GP	PRO	344,434	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	505,071	UT	Situs	-	
General Depreciation Expense	403GP	PRO	72,925	ID	Situs	-	
General Depreciation Expense	403GP	PRO	(6,755)	WY-ALL	Situs	-	
General Depreciation Expense	403GP	PRO	33,057	CAGE	0.000%	-	
General Depreciation Expense	403GP	PRO	157,443	CAGW	22.163%	34,894	
General Depreciation Expense	403GP	PRO	(103,199)	SG	7.979%	(8,234)	
General Depreciation Expense	403GP	PRO	699,543	SO	7.085%	49,560	
General Depreciation Expense	403GP	PRO	(24,320)	JBG	22.163%	(5,390)	
General Depreciation Expense	403GP	PRO	-	JBE	0.000%	-	
General Depreciation Expense	403GP	PRO	(68,412)	CN	6.743%	(4,613)	
General Depreciation Expense	403GP	PRO	(4,978)	CAEE	0.000%	-	
Total Depreciation Expense			<u>30,613,586</u>			<u>1,381,110</u>	14.2.2_R

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustments 8.4 and 14.1. This adjustment reflects the incremental depreciation expense in results for calendar year 2025, matching the level of capital rate base in-service through calendar year 2025. Supporting documentation detailing the calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-4, pages 6.1.4 - 6.1.21.

This rebuttal adjustment has been revised to calculate depreciation expense on the plant additions included in adjustment 8.4_R and 14.1_R. Supporting documentation detailing the rebuttal calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-11, pages 6.1.4_R - 6.1.21_R.

**PacifiCorp
Washington 2023 General Rate Case
Pro Forma Depreciation and Amortization Expense - Year 2**

PAGE 14.2.1_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Intangible Amortization	404IP	PRO	-	CA	Situs	-	
Intangible Amortization	404IP	PRO	(135,547)	CN	6.743%	(9,140)	
Intangible Amortization	404IP	PRO	-	JBG	22.163%	-	
Intangible Amortization	404IP	PRO	-	OTHER	0.000%	-	
Intangible Amortization	404IP	PRO	(5)	ID	Situs	-	
Intangible Amortization	404IP	PRO	(11)	OR	Situs	-	
Intangible Amortization	404IP	PRO	(932)	CAEE	0.000%	-	
Intangible Amortization	404IP	PRO	(13,698)	SG	7.979%	(1,093)	
Intangible Amortization	404IP	PRO	(8,342)	CAGE	0.000%	-	
Intangible Amortization	404IP	PRO	(299)	CAGW	22.163%	(66)	
Intangible Amortization	404IP	PRO	(1,452)	SG-P	7.979%	(116)	
Intangible Amortization	404IP	PRO	(6,513)	SG-U	7.979%	(520)	
<i>Intangible Amortization</i>	<i>404IP</i>	<i>PRO</i>	<i>5,185,600</i>	<i>SO</i>	<i>7.085%</i>	<i>367,378</i>	
Intangible Amortization	404IP	PRO	13	UT	Situs	-	
Intangible Amortization	404IP	PRO	-	WA	Situs	-	
Intangible Amortization	404IP	PRO	-	WY-ALL	Situs	-	
Intangible Amortization	404IP	PRO	-	WY-ALL	Situs	-	
Hydro Amortization	404HP	PRO	-	SG-U	7.979%	-	
Hydro Amortization	404HP	PRO	-	SG-P	7.979%	-	
Other Amortization	404OP	PRO	-	CAGE	0.000%	-	
General Amortization	404GP	PRO	-	CA	Situs	-	
General Amortization	404GP	PRO	-	CN	6.743%	-	
General Amortization	404GP	PRO	-	OR	Situs	-	
General Amortization	404GP	PRO	-	ID	Situs	-	
General Amortization	404GP	PRO	-	SO	7.085%	-	
General Amortization	404GP	PRO	-	UT	Situs	-	
General Amortization	404GP	PRO	-	WA	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
General Amortization	404GP	PRO	-	WY-ALL	Situs	-	
			<u>5,018,814</u>			<u>356,443</u>	14.2.3_R
			<u>Total</u>			<u>1,737,554</u>	

Description of Adjustment:

Incremental depreciation expense is calculated on the plant additions included in this filing in adjustments 8.4 and 14.1. This adjustment reflects the incremental depreciation expense in results for calendar year 2025, matching the level of capital rate base in-service through calendar year 2025. Supporting documentation detailing the calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-4, pages 6.1.4 - 6.1.21.

This rebuttal adjustment has been revised to calculate depreciation expense on the plant additions included in adjustment 8.4_R and 14.1_R. Supporting documentation detailing the rebuttal calculation of incremental depreciation expense from 2024 levels to 2025 levels is contained in Exhibit No. SLC-11, pages 6.1.4_R - 6.1.21_R.

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

Description	Account	Factor	12 ME Dec 2024 Expense	12 ME Dec 2025 Expense	Adjustment
DEPRECIATION EXPENSE					
Steam Production Plant:					
Control Area Generation - East	403SP	CAGE	259,886,041	259,958,457	72,416
Control Area Generation - West	403SP	CAGW	(0)	(0)	-
System Generation	403SP	SG	2,808,058	2,785,672	(22,386)
Renewable - Blundell	403SP	SG	4,589,331	4,608,218	18,887
Jim Bridger Generation	403SP	JBG	(0)	(0)	-
Total Steam Plant			<u>267,283,430</u>	<u>267,352,347</u>	<u>68,917</u>
Hydro Production Plant:					
Control Area Generation - East	403HP	SG-U	9,901,634	10,833,904	932,270
Control Area Generation - West	403HP	SG-P	23,290,457	23,455,557	165,100
Klamath	403HP	SG	-	-	-
Total Hydro Plant			<u>33,192,091</u>	<u>34,289,461</u>	<u>1,097,370</u>
Other Production Plant:					
Control Area Generation - East	403OP	CAGE	53,258,280	55,504,422	2,246,142
Control Area Generation - West	403OP	CAGW	21,126,082	21,186,379	60,297
System Generation - Wind	403OP	SG-W	148,464,009	150,223,116	1,759,107
System Generation	403OP	SG	(41,255)	(41,255)	-
Oregon	403OP	OR	-	-	-
Utah	403OP	UT	-	-	-
Total Other Production Plant			<u>222,807,117</u>	<u>226,872,662</u>	<u>4,065,545</u>
Transmission Plant:					
Control Area Generation - East	403TP	CAGE	2,893,921	2,893,921	-
Control Area Generation - West	403TP	CAGW	325,665	325,065	(600)
Jim Bridger Generation	403TP	JBG	-	-	-
System Generation	403TP	SG	138,957,474	145,408,458	6,450,985
Total Transmission Plant			<u>142,177,059</u>	<u>148,627,444</u>	<u>6,450,385</u>
Distribution Plant:					
California	403364	CA	11,642,141	11,786,819	144,678
Oregon	403364	OR	59,878,685	67,374,267	7,495,582
Washington	403364	WA	16,617,132	17,104,167	487,035
Eastern Wyoming	403364	WYP	20,432,341	21,350,724	918,383
Utah	403364	UT	103,261,993	109,774,213	6,512,220
Idaho	403364	ID	11,749,901	12,299,890	549,989
Western Wyoming	403364	WYU	4,009,623	3,999,652	(9,970)
Total Distribution Plant			<u>227,591,816</u>	<u>243,689,732</u>	<u>16,097,917</u>
General Plant:					
California	403GP	CA	477,361	511,779	34,418
Oregon	403GP	OR	5,179,183	6,301,123	1,121,940
Washington	403GP	WA	1,152,130	1,224,416	72,285
Eastern Wyoming	403GP	WYP	2,737,627	3,082,061	344,434
Utah	403GP	UT	6,208,513	6,713,585	505,071
Idaho	403GP	ID	1,222,034	1,294,960	72,925
Western Wyoming	403GP	WYU	399,342	392,586	(6,755)
Control Area Generation - East	403GP	CAGE	2,812,261	2,845,318	33,057
Control Area Generation - West	403GP	CAGW	343,678	501,121	157,443
System Generation	403GP	SG	8,196,885	8,093,686	(103,199)
General Office	403GP	SO	23,477,824	24,177,366	699,543
Jim Bridger Generation	403GP	JBG	393,115	368,795	(24,320)
Jim Bridger Generation	403GP	JBE	-	-	-
Customer Service	403GP	CN	871,964	803,552	(68,412)
Control Area Energy - East	403GP	CAEE	111,621	106,644	(4,978)
Total General Plant			<u>53,583,539</u>	<u>56,416,992</u>	<u>2,833,453</u>
Total Depreciation Expense			<u>946,635,052</u>	<u>977,248,638</u>	<u>30,613,586</u>
					Ref 14.2_R

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

Description	Account	Factor	12 ME Dec 2024 Expense	12 ME Dec 2025 Expense	Adjustment
AMORTIZATION EXPENSE					
Intangible Plant:					
California	404IP	CA	92	92	-
Customer Service	404IP	CN	15,076,213	14,940,667	(135,547)
Jim Bridger Generation	404IP	JBG	306,808	306,808	-
Idaho	404IP	ID	22,564	22,559	(5)
Oregon	404IP	OR	11,470	11,459	(11)
Control Area Energy - East	404IP	CAEE	(43)	(975)	(932)
System Generation	404IP	SG	3,856,266	3,842,568	(13,698)
Control Area Generation - East	404IP	CAGE	2,864,081	2,855,739	(8,342)
Control Area Generation - West	404IP	CAGW	521,723	521,424	(299)
Klamath Hydro Relicensing	404IP	SG-P	-	-	-
General Office	404IP	SO	39,692,820	44,878,420	5,185,600
General Office	404IP	OTHER	-	-	-
System Generation	404IP	SG-U	322,709	316,196	(6,513)
System Generation	404IP	SG-P	2,679,539	2,678,088	(1,452)
Utah	404IP	UT	34,484	34,497	13
Washington	404IP	WA	125	125	-
Eastern Wyoming	404IP	WYP	128,061	128,061	-
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			<u>65,516,913</u>	<u>70,535,727</u>	<u>5,018,814</u>
Hydro Production Plant:					
System Generation	404HP	SG-U	-	-	-
System Generation	404HP	SG-P	312,376	312,376	-
Total Hydro Plant			<u>312,376</u>	<u>312,376</u>	<u>-</u>
Other Production Plant:					
Control Area Generation - East	404OP	CAGE	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
General Plant:					
California	404GP	CA	-	-	-
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	143,641	143,641	-
Idaho	404GP	ID	-	-	-
General Office	404GP	SO	108,292	108,292	-
Utah	404GP	UT	-	-	-
Washington	404GP	WA	96,240	96,240	-
Eastern Wyoming	404GP	WYP	77,099	77,099	-
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			<u>425,272</u>	<u>425,272</u>	<u>-</u>
Total Amortization			<u>66,254,560</u>	<u>71,273,375</u>	<u>5,018,814</u>
					Ref 14.2.1 R
Total Depreciation and Amortization			<u>1,012,889,612</u>	<u>1,048,522,013</u>	<u>35,632,401</u>
			Ref. 6.1.21_R	Ref. 6.1.21_R	
			Exh. SLC-11	Exh. SLC-11	

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Cost Adjustment - Year 2

PAGE 14.4_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 Rate Base							
Annual Incremental Decom.	254	PRO	(2,344,847)	WA	100.000%	(2,344,847)	14.4.1_R
Other Closure Costs	254	PRO	(1,355,736)	WA	100.000%	(1,355,736)	14.4.2_R
Reclamation Costs	254	PRO	(1,986,017)	WA	100.000%	(1,986,017)	14.4.3_R
Adjustment to Tax:							
Sch M - Incr. Decom.	SCHMAT	PRO	-	WA	100.000%	-	14.4.1_R
DIT Expense - Incr. Decom.	41110	PRO	-	WA	100.000%	-	14.4.1_R
ADIT Balance - Incr. Decom.	190	PRO	576,518	WA	100.000%	576,518	14.4.1_R
Sch M - Other Closure	SCHMAT	PRO	-	WA	100.000%	-	14.4.2_R
DIT Exp - Other Closure	41110	PRO	-	WA	100.000%	-	14.4.2_R
ADIT Bal. - Other Closure	190	PRO	333,329	WA	100.000%	333,329	14.4.2_R
Sch M - Reclamation Costs	SCHMAT	PRO	-	WA	100.000%	-	14.4.3_R
DIT Exp. - Reclamation	41110	PRO	-	WA	100.000%	-	14.4.3_R
ADIT Bal - Reclamation	190	PRO	488,294	WA	100.000%	488,294	14.4.3_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 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.

This adjustment walks forward the regulatory liability balance from December 2024 AMA level to the December 2025 AMA levels, and reflect the associated incremental tax impacts. Further supporting documentation detailing the calculation of this adjustment is contained in Confidential Exhibit No. SLC-6C, page 6.4.4.

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. Supporting documentation detailing the rebuttal calculation of this adjustment is contained in Confidential Exhibit No. SLC-13C, page 6.4.4_R.

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Cost Adjustment - Year 2
Incremental Decommissioning Costs

	Decomm Costs	Total Company Annual Amount	Washington Allocation Annual Amount
Total	108,672,464	10,867,247	2,344,847

Ref 6.4.4_R - Exh. SLC-13C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
2024 Pro Forma Amount (Adj 6.4)	2,344,847	(8,206,964)
2025 Pro Forma Amount (below)	2,344,847	(10,551,811)
Adjustment:	-	(2,344,847)

Ref 6.4.1_R, Exh. SLC-11
below

Ref 14.4_R

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	195,404	195,404	(48,043)	(7,034,540)	1,729,552
Jan-24	195,404	195,404	(48,043)	(7,229,944)	1,777,596
Feb-24	195,404	195,404	(48,043)	(7,425,348)	1,825,639
Mar-24	195,404	195,404	(48,043)	(7,620,752)	1,873,682
Apr-24	195,404	195,404	(48,043)	(7,816,156)	1,921,725
May-24	195,404	195,404	(48,043)	(8,011,560)	1,969,768
Jun-24	195,404	195,404	(48,043)	(8,206,964)	2,017,811
Jul-24	195,404	195,404	(48,043)	(8,402,368)	2,065,855
Aug-24	195,404	195,404	(48,043)	(8,597,772)	2,113,898
Sep-24	195,404	195,404	(48,043)	(8,793,176)	2,161,941
Oct-24	195,404	195,404	(48,043)	(8,988,580)	2,209,984
Nov-24	195,404	195,404	(48,043)	(9,183,983)	2,258,027
Dec-24	195,404	195,404	(48,043)	(9,379,387)	2,306,071
Jan-25	195,404	195,404	(48,043)	(9,574,791)	2,354,114
Feb-25	195,404	195,404	(48,043)	(9,770,195)	2,402,157
Mar-25	195,404	195,404	(48,043)	(9,965,599)	2,450,200
Apr-25	195,404	195,404	(48,043)	(10,161,003)	2,498,243
May-25	195,404	195,404	(48,043)	(10,356,407)	2,546,286
Jun-25	195,404	195,404	(48,043)	(10,551,811)	2,594,330
Jul-25	195,404	195,404	(48,043)	(10,747,215)	2,642,373
Aug-25	195,404	195,404	(48,043)	(10,942,619)	2,690,416
Sep-25	195,404	195,404	(48,043)	(11,138,022)	2,738,459
Oct-25	195,404	195,404	(48,043)	(11,333,426)	2,786,502
Nov-25	195,404	195,404	(48,043)	(11,528,830)	2,834,545
Dec-25	195,404	195,404	(48,043)	(11,724,234)	2,882,589

Annual Total	2,344,847	2,344,847	(576,518)
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AMA 2024	(8,206,964)	2,017,811
	Ref 6.4.1_R	Ref 6.4.1_R
	Exh. SLC-11	Exh. SLC-11
AMA 2025	(10,551,811)	2,594,330
	Above	Above

	SCHMAT	41110	ADIT
December 2024 Pro forma Tax Amounts	2,344,847	(576,518)	2,017,811
December 2025 Pro forma Tax Amounts	2,344,847	(576,518)	2,594,330
Adjustment:	-	-	576,518
	Ref 14.4_R	Ref 14.4_R	Ref 14.4_R

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Cost Adjustment - Year 2
Other Closure Costs

Page 14.4.2_R

	Other Closure Costs	Total Company Annual Amount	Washington Allocation Annual Amount
Total	62,831,889	6,283,189	1,355,736

Ref 6.4.4_R - Exh. SLC-13C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>	
2024 Pro Forma Amount (Adj 6.4)	1,355,736	(4,745,075)	Ref 6.4.2_R, Exh. SLC-11
2025 Pro Forma Amount (below)	1,355,736	(6,100,811)	below
Adjustment:	-	(1,355,736)	
			Ref 14.4_R

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	112,978	112,978	(27,777)	(4,067,207)	999,988
Jan-24	112,978	112,978	(27,777)	(4,180,185)	1,027,765
Feb-24	112,978	112,978	(27,777)	(4,293,163)	1,055,543
Mar-24	112,978	112,978	(27,777)	(4,406,141)	1,083,320
Apr-24	112,978	112,978	(27,777)	(4,519,119)	1,111,098
May-24	112,978	112,978	(27,777)	(4,632,097)	1,138,875
Jun-24	112,978	112,978	(27,777)	(4,745,075)	1,166,653
Jul-24	112,978	112,978	(27,777)	(4,858,053)	1,194,430
Aug-24	112,978	112,978	(27,777)	(4,971,031)	1,222,208
Sep-24	112,978	112,978	(27,777)	(5,084,009)	1,249,985
Oct-24	112,978	112,978	(27,777)	(5,196,987)	1,277,762
Nov-24	112,978	112,978	(27,777)	(5,309,965)	1,305,540
Dec-24	112,978	112,978	(27,777)	(5,422,943)	1,333,317
Jan-25	112,978	112,978	(27,777)	(5,535,921)	1,361,095
Feb-25	112,978	112,978	(27,777)	(5,648,899)	1,388,872
Mar-25	112,978	112,978	(27,777)	(5,761,877)	1,416,650
Apr-25	112,978	112,978	(27,777)	(5,874,855)	1,444,427
May-25	112,978	112,978	(27,777)	(5,987,833)	1,472,205
Jun-25	112,978	112,978	(27,777)	(6,100,811)	1,499,982
Jul-25	112,978	112,978	(27,777)	(6,213,789)	1,527,759
Aug-25	112,978	112,978	(27,777)	(6,326,767)	1,555,537
Sep-25	112,978	112,978	(27,777)	(6,439,745)	1,583,314
Oct-25	112,978	112,978	(27,777)	(6,552,723)	1,611,092
Nov-25	112,978	112,978	(27,777)	(6,665,701)	1,638,869
Dec-25	112,978	112,978	(27,777)	(6,778,679)	1,666,647

Annual Total	1,355,736	1,355,736	(333,329)
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AMA 2024	(4,745,075)	1,166,653
	Ref 6.4.2_R	Ref 6.4.2_R
	Exh. SLC-11	Exh. SLC-11
AMA 2025	(6,100,811)	1,499,982
	Above	Above

	SCHMAT	41110	ADIT
December 2024 Pro forma Tax Amounts	1,355,736	(333,329)	1,166,653
December 2025 Pro forma Tax Amounts	1,355,736	(333,329)	1,499,982
Adjustment:	-	-	333,329
	Ref 14.4_R	Ref 14.4_R	Ref 14.4_R

PacifiCorp
Washington 2023 General Rate Case
Decommissioning and Other Plant Closure Cost Adjustment - Year 2
Bridger Mine Reclamation Costs

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4_R - Exh. SLC-13C

Updated Washington Allocation Annual Amount 1,986,017 Ref 6.4.4_R - Exh. SLC-13C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>	
Pro Forma Amount (Adj 6.4)	1,986,017	(8,641,232)	<i>Ref. 6.4.3_R, Exh. SLC-11</i>
Pro Forma Amount (below)	1,986,017	(10,627,250)	<i>below</i>
Adjustment:	-	(1,986,017)	
		Ref 14.4_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
Jan-25	165,501	165,501	(40,691)	(9,799,743)	2,409,424
Feb-25	165,501	165,501	(40,691)	(9,965,244)	2,450,115
Mar-25	165,501	165,501	(40,691)	(10,130,746)	2,490,806
Apr-25	165,501	165,501	(40,691)	(10,296,247)	2,531,497
May-25	165,501	165,501	(40,691)	(10,461,748)	2,572,188
Jun-25	165,501	165,501	(40,691)	(10,627,250)	2,612,879
Jul-25	165,501	165,501	(40,691)	(10,792,751)	2,653,571
Aug-25	165,501	165,501	(40,691)	(10,958,253)	2,694,262
Sep-25	165,501	165,501	(40,691)	(11,123,754)	2,734,953
Oct-25	165,501	165,501	(40,691)	(11,289,256)	2,775,644
Nov-25	165,501	165,501	(40,691)	(11,454,757)	2,816,335
Dec-25	165,501	165,501	(40,691)	(11,620,259)	2,857,027

Annual Total	1,986,017	1,986,017	(488,294)
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AMA 2024	(8,641,232)	2,124,585
	<i>Ref 6.4.3_R</i>	<i>Ref 6.4.3_R</i>
	<i>Exh. SLC-11</i>	<i>Exh. SLC-11</i>
AMA 2025	(10,627,250)	2,612,879
	<i>Above</i>	<i>Above</i>

	SCHMAT	41110	ADIT
Dec 2024 Pro forma Tax Amounts (Adj. 6.4_R)	1,986,017	(488,294)	2,124,585
December 2025 Pro forma Tax Amounts	1,986,017	(488,294)	2,612,879
Adjustment:	-	-	488,294
	Ref 14.4_R	Ref 14.4_R	Ref 14.4_R

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2

PAGE 14.7_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Jim Bridger 3&4 - Capital - Steam	312	PRO	880,415	JBG	22.163%	195,126	14.7.1_R
Jim Bridger 3&4 - Capital - General	397	PRO	-	JBG	22.163%	-	14.7.1_R
Colstrip 4 Capital - Steam	312	PRO	1,297,335	CAGW	22.163%	287,528	14.7.1_R
Adjustment to Depreciation Expense:							
JB 3&4 - Depr. Exp. - Steam	403SP	PRO	7,450	JBG	22.163%	1,651	14.7.1_R
JB 3&4 - Depr. Exp. - General	403GP	PRO	-	JBG	22.163%	-	14.7.1_R
Colstrip 4 - Steam Depr. Expense	403SP	PRO	29,449	CAGW	22.163%	6,527	14.7.1_R
Adjustment to Depreciation Reserve:							
JB 3&4 - Depr. Res. - Steam	108SP	PRO	(110,548)	JBG	22.163%	(24,501)	14.7.1_R
JB 3&4 - Depr. Res. - General	108GP	PRO	(159)	JBG	22.163%	(35)	14.7.1_R
Colstrip 4 - Depr. Res. - Steam	108SP	PRO	(103,248)	CAGW	22.163%	(22,883)	14.7.1_R
Adjustment to Tax:							
Sch M Adj - Jim Bridger Steam	SCHMAT	PRO	7,449	JBG	22.163%	1,651	
Sch M Adj - Jim Bridger Steam	SCHMDT	PRO	(6,141)	JBG	22.163%	(1,361)	
DIT Expense - Jim Bridger Steam	41110	PRO	(1,834)	JBG	22.163%	(406)	
DIT Expense - Jim Bridger Steam	41010	PRO	(1,508)	JBG	22.163%	(334)	
ADIT Balance - Jim Bridger Steam	282	PRO	(318,673)	JBG	22.163%	(70,627)	
Sch M Adj - Jim Bridger General	SCHMAT	PRO	0	JBG	22.163%	0	
Sch M Adj - Jim Bridger General	SCHMDT	PRO	(1,040)	JBG	22.163%	(230)	
DIT Expense - Jim Bridger General	41110	PRO	0	JBG	22.163%	-	
DIT Expense - Jim Bridger General	41010	PRO	(255)	JBG	22.163%	(57)	
ADIT Balance - Jim Bridger General	282	PRO	(507)	JBG	22.163%	(112)	
Sch M Adj - Colstrip 4 Steam	SCHMAT	PRO	29,449	CAGW	22.163%	6,527	
Sch M Adj - Colstrip 4 Steam	SCHMDT	PRO	36,471	CAGW	22.163%	8,083	
DIT Expense - Colstrip 4 Steam	41110	PRO	(7,241)	CAGW	22.163%	(1,605)	
DIT Expense - Colstrip Steam	41010	PRO	8,965	CAGW	22.163%	1,987	
ADIT Balance - Colstrip Steam	282	PRO	(56,545)	CAGW	22.163%	(12,532)	

Description of Adjustment:

This adjustment walks forward the pro rated pro forma coal-fired assets' capital additions associated with Jim Bridger Units 3 and 4 and Colstrip Unit 4, through calendar year 2025, as well as the corresponding depreciation expense 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 Colstrip Unit 4 and Jim Bridger Units 3 and 4.
- Removed Colstrip 4 projects identified in Data Requests 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 2

Electric Plant in Service

														AMA	
Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25
Jim Bridger 3-4	312	13,021,651	13,037,162	13,051,472	13,064,565	13,076,427	13,104,686	14,019,875	14,027,941	14,034,708	14,040,157	14,044,272	14,047,035	14,065,210	13,590,978
Colstrip 4	312	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,111,155	5,122,895	5,111,644
Jim Bridger 3-4	397	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

Depreciation Expense*

Account	Factor	12 ME Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	12 ME Dec 25
Jim Bridger 3-4	403SP	9,120	9,187	9,198	9,207	9,216	9,230	9,563	9,888	9,894	9,898	9,901	9,904	9,911	114,998
Colstrip 4	403SP	8,744	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,669	9,680	116,034
Jim Bridger 3-4	403GP	13	13	13	13	13	13	13	13	13	13	13	13	13	159

Depreciation Reserve

														AMA	
Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25
Jim Bridger 3-4	108SP	(155,587)	(164,774)	(173,972)	(183,179)	(192,395)	(201,626)	(211,189)	(221,077)	(230,971)	(240,869)	(250,770)	(260,674)	(270,585)	(212,048)
Colstrip 4	108SP	(174,608)	(184,277)	(193,945)	(203,614)	(213,282)	(222,951)	(232,620)	(242,288)	(251,957)	(261,625)	(271,294)	(280,963)	(290,642)	(232,620)
Jim Bridger 3-4	108GP	(243)	(256)	(270)	(283)	(296)	(310)	(323)	(336)	(349)	(363)	(376)	(389)	(403)	(323)

	Pro-Rated AMA Dec 2024	Pro-Rated AMA Dec 2025	Adjustment	
312	12,710,563	13,590,978	880,415	Ref. 14.7_R
312	3,814,310	5,111,644	1,297,335	Ref. 14.7_R
397	8,124	8,124	-	Ref. 14.7_R
403SP	107,549	114,998	7,450	Ref. 14.7_R
403SP	86,585	116,034	29,449	Ref. 14.7_R
403GP	159	159	-	Ref. 14.7_R
108SP	(101,500)	(212,048)	(110,548)	Ref. 14.7_R
108SP	(129,372)	(232,620)	(103,248)	Ref. 14.7_R
108GP	(164)	(323)	(159)	Ref. 14.7_R

*Depreciation Rate - Bridger 3-4 Steam 0.846%
*Depreciation Rate - Colstrip-4 Steam 2.270%
*Depreciation Rate - Bridger 3-4 General 1.961%

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2

	FERC Account	In-Service Date	Factor	Investment Type	CY 2025		Ref#
					Plant Adds		
Jim Bridger 3-4 - Projects							
U4 SCR Catalyst Replacement 24/25	312	Jun-25	JBG	Specific	4,131,761		
U4 Cooling Tower - Replace Fill 25	312	Jun-25	JBG	Specific	2,004,613		
U4 Burners Major 24/25	312	Jun-25	JBG	Specific	1,520,407		
Purchase 775 Ash Hauler (A) 25	312	Dec-25	JBG	Specific			
U4 Stack Floor & Breech Rfbshmt 25	312	Jun-25	JBG	Specific	1,294,118		
Projects less than \$1 million - Steam - 2025	312	Various	JBG	Specific	13,266,969		
Projects less than \$1 million - Steam - 2025	312	Various	JBG	Programmatic	2,511,225		
Projects less than \$1 million - General - 2025	397	Various	JBG	Specific	-		
Projects less than \$1 million - General - 2025	397	Various	JBG	Programmatic	-		
					24,729,092		
Total General Plant					-		14.7.5_R
Total Steam Plant					24,729,092		14.7.4_R

PacifiCorp
Washington 2023 General Rate Case
Pro Forma JB Units 3, 4 and Colstrip 4 Additions - Year 2

					CY 2025	
Colstrip 4 Projects	FERC Account	In-Service Date	Factor	Investment Type	Plant Adds	Ref#
COLU4 Balance of Plant Capital CY25	312	Dec-25	CAGW	Programmatic	293,492	14.7.6_R

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

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
2025	Jan-25	201,643	12	156	7.7%	15,511
2025	Feb-25	201,643	11	155	7.1%	14,310
2025	Mar-25	201,643	10	154	6.5%	13,094
2025	Apr-25	201,643	9	153	5.9%	11,861
2025	May-25	536,923	8	152	5.3%	28,259
2025	Jun-25	19,741,941	7	151	4.6%	915,189
2025	Jul-25	201,643	6	150	4.0%	8,066
2025	Aug-25	201,643	5	149	3.4%	6,767
2025	Sep-25	201,643	4	148	2.7%	5,450
2025	Oct-25	201,643	3	147	2.0%	4,115
2025	Nov-25	201,643	2	146	1.4%	2,762
2025	Dec-25	2,635,442	1	145	0.7%	18,175
2025 Total		24,729,092				1,043,560
		Ref. 14.7.2_R				
Pro Rated Grand Total						14,065,210
						Ref. 14.7.1_R

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

Page 14.7.5_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		-				-
2025	Jan-25	-	12	156	7.7%	-
2025	Feb-25	-	11	155	7.1%	-
2025	Mar-25	-	10	154	6.5%	-
2025	Apr-25	-	9	153	5.9%	-
2025	May-25	-	8	152	5.3%	-
2025	Jun-25	-	7	151	4.6%	-
2025	Jul-25	-	6	150	4.0%	-
2025	Aug-25	-	5	149	3.4%	-
2025	Sep-25	-	4	148	2.7%	-
2025	Oct-25	-	3	147	2.0%	-
2025	Nov-25	-	2	146	1.4%	-
2025	Dec-25	-	1	145	0.7%	-
2025 Total		-				-
		Ref. 14.7.2_R				
Pro Rated Grand Total						8,124
						Ref. 14.7.1_R

PacifiCorp
Washington 2023 General Rate Case
Colstrip 4 Capital Additions Proration

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		<u>5,532,395</u>				<u>3,396,393</u>
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		<u>316,230</u>				<u>161,342</u>
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		<u>4,171,262</u>				<u>1,553,420</u>
2025	Jan-25	-	12	36	33.3%	-
2025	Feb-25	-	11	35	31.4%	-
2025	Mar-25	-	10	34	29.4%	-
2025	Apr-25	-	9	33	27.3%	-
2025	May-25	-	8	32	25.0%	-
2025	Jun-25	-	7	31	22.6%	-
2025	Jul-25	-	6	30	20.0%	-
2025	Aug-25	-	5	29	17.2%	-
2025	Sep-25	-	4	28	14.3%	-
2025	Oct-25	-	3	27	11.1%	-
2025	Nov-25	-	2	26	7.7%	-
2025	Dec-25	293,492	1	25	4.0%	11,740
2025 Total		<u>293,492</u>				<u>11,740</u>

Ref. 14.7.3_R

Pro Rated Grand Total

5,122,895

Ref. 14.7.1_R

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

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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	15,986,739	JBG	22.163%	3,543,138	14.8.1_R
Adjustment to Depreciation Expense:							
<i>Jim Bridger Units 1 & 2</i>	403SP	PRO	143,684	JBG	22.163%	31,845	14.8.1_R
Adjustment to Depreciation Reserve:							
<i>Jim Bridger Units 1 & 2</i>	108SP	PRO	(485,002)	JBG	22.163%	(107,491)	14.8.1_R
Adjustment to O&M Expense:							
<i>Post Gas-Conv. O&M - RY2</i>	512	PRO	3,428,000	JBG	22.163%	759,747	Exh. SLC-13C 14.8.3_R
Adjustment to Tax:							
<i>Schedule M Adj - JB Units 1 & 2</i>	SCHMAT	PRO	143,683	JBG	22.163%	31,845	
<i>Schedule M Adj - JB Units 1 & 2</i>	SCHMDT	PRO	1,797,024	JBG	22.163%	398,274	
<i>DIT Expense - JB Units 1 & 2</i>	41010	PRO	(35,326)	JBG	22.163%	(7,829)	
<i>DIT Expense - JB Units 1 & 2</i>	41010	PRO	441,826	JBG	22.163%	97,922	
<i>ADIT Balance - JB Units 1 & 2</i>	282	PRO	(654,635)	JBG	22.163%	(145,087)	

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 2025, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts. Please refer to the direct testimony of Company witness Brad Richards for further discussion on the pro forma capital projects for Jim Bridger Units 1 & 2.

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 JB Units 1 & 2 Additions - Year 2

JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS

Electric Plant in Service - Monthly In-Service

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	In-Service Thru Dec-25
JIM BRIDGER PLANT	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	2,620,367
JIM BRIDGER UNIT 1	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	144,938	27,426,576
JIM BRIDGER UNIT 2	312	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	26,597,960
																<u>56,644,902</u>
																<u>Ref 14.8.2_R</u>

Electric Plant in Service - Cumulative Balance

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25 AMA
JIM BRIDGER PLANT	312	JBG	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367
JIM BRIDGER UNIT 1	312	JBG	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,287,676
JIM BRIDGER UNIT 2	312	JBG	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960
																<u>56,506,003</u>

Depreciation Expense*

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Annual
JIM BRIDGER PLANT	403SP	JBG	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	1,963	23,551
JIM BRIDGER UNIT 1	403SP	JBG	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,433	20,488	245,254
JIM BRIDGER UNIT 2	403SP	JBG	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	19,921	239,055
																<u>507,859</u>

Cumulative Depreciation Reserve

	Account	Factor	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Dec-25 AMA
JIM BRIDGER PLANT	108SP	JBG	(20,129)	(22,092)	(24,054)	(26,017)	(27,979)	(29,942)	(31,905)	(33,867)	(35,830)	(37,792)	(39,755)	(41,718)	(43,680)	(31,905)
JIM BRIDGER UNIT 1	108SP	JBG	(172,466)	(192,900)	(213,333)	(233,766)	(254,199)	(274,633)	(295,066)	(315,499)	(335,932)	(356,366)	(376,799)	(397,232)	(417,720)	(295,068)
JIM BRIDGER UNIT 2	108SP	JBG	(202,847)	(222,768)	(242,689)	(262,611)	(282,532)	(302,453)	(322,374)	(342,296)	(362,217)	(382,138)	(402,059)	(421,980)	(441,902)	(322,374)
																<u>(649,347)</u>

*Depreciation rate 0.899%

	12 Months Ending Dec 2024	12 Months Ending Dec 2025	Adjustment
312	40,519,264	56,506,003	15,986,739
403SP	364,175	507,859	143,684
108SP	(164,345)	(649,347)	(485,002)

Ref. 14.8_R
Ref. 14.8_R
Ref. 14.8_R

Ref 10.7.1_R
Exh. SLC-11

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

Project Description	FERC Account	In-Service Date	Factor	Investment Type	Jul-22 to Dec-24 In-Service	CY 2025 Plant Adds	Jul-22 to Dec-25 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		1,640,517
Projects less than \$1 million	312	Various	JBG	Specific	7,741,031	144,938	7,885,969
Projects less than \$1 million	312	Various	JBG	Programmatic	179,491		179,491
Total					56,499,963	144,938	56,644,902
					Ref 10.7.2_R		Ref 14.8.1_R
					Exh. SLC-11		

Tab 15 - Interest & Taxes (Year 2)

	15.1_R	Exh. SLC-5 15.2	Exh. SLC-5 15.3	15.4_R	Exh. SLC-5 15.5	
	Total Pro Forma Adjustments	Interest True-Up - Year 2	Property Taxes - Year 2	Removal of TCJA Balances Adjustment - Year 2	PowerTax ADIT Balance Adjustment - Year 2	Permanent Schedule M Adjustment - Year 2
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	1,882,727	-	1,882,727	-	-	-
Income Taxes - Federal	(2,943,963)	(1,105,808)	(395,373)	-	(1,442,782)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	2,095,032	-	-	-	2,341,980	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	1,033,795	(1,105,808)	1,487,354	-	899,197	-
Operating Rev For Return:	(1,033,795)	1,105,808	(1,487,354)	-	(899,197)	-
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	(21,737,018)	-	-	(595,243)	(24,319,003)	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	2,598,391	-	-	2,598,391	-	-
Total Rate Base Deductions	(19,138,627)	-	-	2,003,148	(24,319,003)	-
Total Rate Base:	(19,138,627)	-	-	2,003,148	(24,319,003)	-
Estimated Return on Equity Impact	0.082%	0.202%	-0.257%	-0.021%	0.178%	0.006%
Estimated Price Change	(562,175)	(1,470,842)	1,978,338	202,761	(1,265,568)	-
TAX CALCULATION:						
Operating Revenue	(1,882,727)	-	(1,882,727)	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	5,265,753	5,265,753	-	-	-	-
Schedule "M" Additions	10,157,136	-	-	-	10,157,136	-
Schedule "M" Deductions	17,027,528	-	-	-	17,027,528	-
Income Before Tax	(14,018,872)	(5,265,753)	(1,882,727)	-	(6,870,392)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(14,018,872)	(5,265,753)	(1,882,727)	-	(6,870,392)	-
Federal Income Taxes Before Credits	(2,943,963)	(1,105,808)	(395,373)	-	(1,442,782)	-
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(2,943,963)	(1,105,808)	(395,373)	-	(1,442,782)	-

15.6_R

Remove Deferred
State Tax Expense
& Balance -
Year 2

Operating Revenues:	
General Business Revenues	-
Interdepartmental	-
Special Sales	-
Other Operating Revenues	-
Total Operating Revenues	<u>-</u>

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	<u>-</u>
Depreciation	-
Amortization	-
Taxes Other Than Income	-
Income Taxes - Federal	-
Income Taxes - State	-
Income Taxes - Def Net	(246,948)
Investment Tax Credit Adj.	-
Misc Revenue & Expense	-
Total Operating Expenses:	<u>(246,948)</u>

Operating Rev For Return: 246,948

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:	<u>-</u>

Rate Base Deductions:	
Accum Prov For Deprec	-
Accum Prov For Amort	-
Accum Def Income Tax	3,177,229
Unamortized ITC	-
Customer Adv For Const	-
Customer Service Deposits	-
Misc Rate Base Deductions	-
Total Rate Base Deductions	<u>3,177,229</u>

Total Rate Base: 3,177,229

Estimated Return on Equity Impact	0.007%
Estimated Price Change	(6,865)

TAX CALCULATION:	
Operating Revenue	-
Other Deductions	-
Interest (AFUDC)	-
Interest	-
Schedule "M" Additions	-
Schedule "M" Deductions	-
Income Before Tax	<u>-</u>

State Income Taxes	-
Taxable Income	<u>-</u>

Federal Income Taxes Before Credits	-
Energy & Other Tax Credits	-
Federal Income Taxes	<u>-</u>

**PacifiCorp
Washington 2023 General Rate Case
Interest True-Up - Year 2**

PAGE 15.1_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:							
<i>Other Interest Expense - Pro forma</i>	427	PRO	5,265,753	WA	Situs	2,629,900	Below

Adjustment Detail:

Pro Forma:							
Jurisdiction Specific Adjusted Rate Base - Rate Year 2						1,314,117,548	SLC-12, Pg 1_R
Weighted Cost of Debt:						2.480%	SLC-12, Pg 2_R
Trued-up Interest Expense						<u>32,590,115</u>	
Rate Year 2 Normalized Interest Expense						<u>27,324,362</u>	SLC-12, Pg 1_R
Pro Forma Interest True-up Adjustment						<u><u>5,265,753</u></u>	Above

Description of Adjustment

This 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. The interest expense is calculated for all of the adjustments included in the calculation of Rate Year 2 revenue requirement in this filing.

This adjustment has been updated for changes made in rebuttal.

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Adjustment - Year 2

PAGE 15.4_R

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
California	282	PRO	(2,048,548)	CA	Situs	-	
Idaho	282	PRO	(12,332,482)	ID	Situs	-	
Oregon	282	PRO	(30,915,005)	OR	Situs	-	
Other	282	PRO	3,193,974	OTHER	0.000%	-	
Utah	282	PRO	(55,911,187)	UT	Situs	-	
Washington	282	PRO	(24,510,338)	WA	Situs	(24,510,338)	
Wyoming	282	PRO	(28,333,438)	WY-ALL	Situs	-	
ADIT Balance	282	PRO	-	DITBAL	6.789%	-	
ADIT Balance	281	PRO	-	SG	7.979%	-	
			<u>(150,857,024)</u>			<u>(24,510,338)</u>	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	123,857,148	SCHMDEXP	6.946%	8,603,248	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(485,852)	SO	7.085%	(34,421)	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	(16,207,636)	CIAC	6.264%	(1,015,251)	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	37,819,649	SNP	6.884%	2,603,559	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	-	SNPD	6.264%	-	15.4.2_R
Schedule M Adjustment	SCHMAT	PRO	-	SG	7.979%	-	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	2,428,111	SG	7.979%	193,734	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	-	SO	7.085%	-	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	313,956,397	TAXDEPR	6.021%	18,903,515	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	(32,039,780)	SNP	6.884%	(2,205,665)	15.4.2_R
Schedule M Adjustment	SCHMDT	PRO	2,822,090	GPS	7.085%	199,933	15.4.2_R
Deferred Income Tax Expense	41110	PRO	(30,452,262)	SCHMDEXP	6.946%	(2,115,246)	
Deferred Income Tax Expense	41110	PRO	119,454	SO	7.085%	8,463	
Deferred Income Tax Expense	41110	PRO	3,984,907	CIAC	6.264%	249,616	
Deferred Income Tax Expense	41110	PRO	(9,298,566)	SNP	6.884%	(640,127)	
Deferred Income Tax Expense	41110	PRO	-	SNPD	6.264%	-	
Deferred Income Tax Expense	41110	PRO	-	SG	7.979%	-	
Deferred Income Tax Expense	41010	PRO	596,990	SG	7.979%	47,633	
Deferred Income Tax Expense	41010	PRO	-	SO	7.085%	-	
Deferred Income Tax Expense	41010	PRO	77,191,204	TAXDEPR	6.021%	4,647,732	
Deferred Income Tax Expense	41010	PRO	(7,877,493)	SNP	6.884%	(542,298)	
Deferred Income Tax Expense	41010	PRO	693,856	GPS	7.085%	49,157	
Deferred Income Tax Expense - Flowthru	41110	PRO	652,784	WA	Situs	652,784	15.4.2_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, 2025, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the 12 months ending December 31, 2025. This adjustment also includes the calendar year 2025 tax impacts of adjustments for the Labor Day Fire Restoration Capital Removal and WIJAM Transmission reallocation.

This adjustment has been updated to reflect the updated amounts from revisions to the removal of Labor Day Wildfire restoration assets adjustment.

PacifiCorp
Washington 2023 General Rate Case
(cont.) PowerTax ADIT Adjustment - Year 2

PAGE 15.4.1_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 Tax:							
WIJAM Book Depreciation - 2025	SCHMAT	PRO	-	SG	7.979%	-	
WIJAM Book Depreciation - 2025	SCHMAT	PRO	-	CAGE	0.000%	-	
WIJAM Book Depreciation - 2025	SCHMAT	PRO	-	CAGW	22.163%	-	
WIJAM Tax Depreciation - 2025	SCHMDT	PRO	311,011	SG	7.979%	24,815	
WIJAM Tax Depreciation - 2025	SCHMDT	PRO	(275,857)	CAGE	0.000%	-	
WIJAM Tax Depreciation - 2025	SCHMDT	PRO	(35,154)	CAGW	22.163%	(7,791)	
WIJAM DIT Expense - 41110 - 2025	41110	PRO	-	SG	7.979%	-	
WIJAM DIT Expense - 41110 - 2025	41110	PRO	-	CAGE	0.000%	-	
WIJAM DIT Expense - 41110 - 2025	41110	PRO	-	CAGW	22.163%	-	
WIJAM DIT Expense - 41010 - 2025	41010	PRO	76,467	SG	7.979%	6,101	
WIJAM DIT Expense - 41010 - 2025	41010	PRO	(67,824)	CAGE	0.000%	-	
WIJAM DIT Expense - 41010 - 2025	41010	PRO	(8,643)	CAGW	22.163%	(1,916)	
WIJAM ADIT - 2025	282	PRO	587,467	SG	7.979%	46,873	
WIJAM ADIT - 2025	282	PRO	(479,605)	CAGE	0.000%	-	
WIJAM ADIT - 2025	282	PRO	(107,862)	CAGW	22.163%	(23,905)	
<i>Remove Wildfire Res. - Bk Depr. 2025</i>	<i>SCHMAT</i>	<i>PRO</i>	<i>-</i>	<i>SG</i>	<i>7.979%</i>	<i>-</i>	
<i>Remove Wildfire Res. - Tax Depr. 2025</i>	<i>SCHMDT</i>	<i>PRO</i>	<i>(1,015,344)</i>	<i>SG</i>	<i>7.979%</i>	<i>(81,012)</i>	
<i>Remove Wildfire Res. - DIT Exp 2025</i>	<i>41110</i>	<i>PRO</i>	<i>-</i>	<i>SG</i>	<i>7.979%</i>	<i>-</i>	
<i>Remove Wildfire Res. - DIT Exp 2025</i>	<i>41010</i>	<i>PRO</i>	<i>(249,639)</i>	<i>SG</i>	<i>7.979%</i>	<i>(19,918)</i>	
<i>Remove Wildfire Res. - ADIT 2025</i>	<i>282</i>	<i>PRO</i>	<i>2,110,193</i>	<i>SG</i>	<i>7.979%</i>	<i>168,368</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, 2025, and updates the related tax depreciation and book depreciation schedule m items and associated deferred income tax expense for the 12 months ending December 31, 2025. This adjustment also includes the calendar year 2025 tax impacts of adjustments for the Labor Day Fire Restoration Capital Removal and WIJAM Transmission reallocation.

This adjustment has been updated to reflect the updated amounts from revisions to the removal of Labor Day Wildfire restoration assets adjustment.

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Adjustment - Year 2

Book Tax Difference		December 2024	Incremental	December 2025	STATE Allocation	Ref
Description - ADIT	#	Base Period*	Total Company Adjustment	Adjusted Utility	WIJAM	
Accumulated Deferred Income Taxes (CA)	**	(69,443,709)	(2,048,548)	(71,492,257)	CA	
Accumulated Deferred Income Taxes (IDU)	**	(186,669,966)	(12,332,482)	(199,002,448)	ID	
Accumulated Deferred Income Taxes (OR)	**	(788,228,399)	(30,915,005)	(819,143,404)	OR	
Accumulated Deferred Income Taxes (OTHER)	**	(11,137,155)	3,193,974	(7,943,181)	OTHER	
Accumulated Deferred Income Taxes (UT)	**	(1,446,232,774)	(55,911,187)	(1,502,143,961)	UT	
Accumulated Deferred Income Taxes (WA)	**	(236,637,662)	(24,510,338)	(261,148,000)	WA	
Accumulated Deferred Income Taxes (WY)	**	(463,351,266)	(28,333,438)	(491,684,704)	WY-ALL	
Accumulated Deferred Income Taxes (DITBAL)	**	0	0	0	DITBAL	
Accumulated Deferred Income Taxes (SG)	**	0	0	0	SG	
Rounding	**	0	0	0	DITBAL	
		(3,201,700,931)	(150,857,024)	(3,352,557,955)		

Ref. 15.4_R

Book Tax Difference		December 2024	December 2025	Incremental	STATE Allocation	Ref
Description - Schedule M Items	#	Base Period*	Total Company Adjustment	Adjusted Utility	WIJAM	
		Per Tax Model	Per PowerTax			
Schedule M Additions:						
Book Depreciation	105.120 & Other	1,059,882,092	1,183,739,240	123,857,148	SCHMDEXP	Ref. 15.4_R
Capitalized Labor & Benefits Costs	105.100	79,053	(406,799)	(485,852)	SO	Ref. 15.4_R
CIAC	105.130	85,818,361	69,610,725	(16,207,636)	CIAC	Ref. 15.4_R
Avoided Costs	Basis Adj 105.142	175,440,859	213,260,508	37,819,649	SNP	Ref. 15.4_R
Reimbursements	105.140	-	-	-	SNPD	Ref. 15.4_R
Capitalization of Test Energy	105.146	-	-	-	SG	Ref. 15.4_R
Total Schedule M Additions		1,321,220,365	1,466,203,674	144,983,309		Ref. 15.4_R
Schedule M Deductions:						
Repair Deduction	105.122	159,964,480	162,392,591	2,428,111	SG	Ref. 15.4_R
Tax Depreciation	105.125	1,378,571,251	1,692,527,648	313,956,397	TAXDEPR	Ref. 15.4_R
Book Capitalized Depreciation	105.137	-	-	-	SO	Ref. 15.4_R
AFUDC - Debt	105.141 - Debt	105,137,705	97,870,423	(7,267,282)	SNP	Ref. 15.4_R
AFUDC - Equity	105.141 - Equity	234,068,225	209,295,727	(24,772,498)	SNP	Ref. 15.4_R
Removal Costs	105.175	44,275,935	46,229,534	1,953,599	GPS	Ref. 15.4_R
Tax Gain / (Loss) on Prop. Disposition	105.152	1,871,951	2,740,442	868,491	GPS	Ref. 15.4_R
Book Gain/Loss on Prop. Disposition	105.470	-	-	-	GPS	Ref. 15.4_R
Total Schedule M Deductions		1,923,889,546	2,211,056,365	287,166,819		Ref. 15.4_R

Book Tax Difference		December 2024	December 2025	Incremental	STATE Allocation	Ref
Description - Deferred Income Tax Expense	#	Base Period*	Total Company Adjustment	Adjusted Utility	WIJAM	
		Per Tax Model	Per PowerTax			
Flow-through:						
California	105.115	(834,637)	(681,333)	153,304	CA	
Idaho	105.115	(2,699,558)	(2,181,802)	517,756	ID	
Oregon	105.115	(12,655,086)	(10,628,094)	2,026,992	OR	
Washington	105.115	(3,651,853)	(2,999,069)	652,784	WA	Ref. 15.4_R
Wyoming - P	105.115	(5,436,691)	(4,503,855)	932,836	WY-ALL	
Wyoming - U	105.115	(1,430,170)	(1,317,299)	112,871	WY-ALL	
Utah	105.115	(17,677,057)	(13,527,232)	4,149,825	UT	
U FERC	105.115	(209,586)	(205,574)	4,012	FERC	
Other	105.115	-	0	-	OTHER	
Total		(44,594,639)	(36,044,259)	8,550,380		
WIJAM Reallocation						
Tax Depreciation - 2025	SG	(5,368,768)	(5,057,757)	311,011	SG	Ref. 15.4_R
Tax Depreciation - 2025	CAGE	4,663,467	4,387,610	(275,857)	CAGE	Ref. 15.4_R
Tax Depreciation - 2025	CAGW	705,301	670,147	(35,154)	CAGW	Ref. 15.4_R
Book Depreciation - 2025	SG	(3,211,039)	(3,211,039)	-	SG	Ref. 15.4_R
Book Depreciation - 2025	CAGE	2,894,178	2,894,178	-	CAGE	Ref. 15.4_R
Book Depreciation - 2025	CAGW	316,861	316,861	-	CAGW	Ref. 15.4_R
ADIT - 2025	SG	29,946,216	30,533,683	587,467	SG	Ref. 15.4_R
ADIT - 2025	CAGE	(26,947,730)	(27,427,335)	(479,605)	CAGE	Ref. 15.4_R
ADIT - 2025	CAGW	(2,998,486)	(3,106,348)	(107,862)	CAGW	Ref. 15.4_R
Labor Day Fire Wildfire Restoration Asset Removal						
Tax Depreciation - 2025		10,098,072	9,082,728	(1,015,344)	SG	Ref. 15.4_R
Book Depreciation - 2025		(2,383,437)	(2,383,437)	-	SG	Ref. 15.4_R
ADIT - 2025 AMA		9,615,168	11,725,361	2,110,193	SG	Ref. 15.4_R

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 2

PAGE 15.6_R

Adjustment to Tax:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
<i>Def Inc Tax Expense</i>	41110	PRO	(246,948)	WA	Situs	(246,948)	15.6.1_R
<i>ADIT Balance</i>	190	PRO	(110,760)	WA	Situs	(110,760)	15.6.2_R
<i>ADIT Balance</i>	282	PRO	3,290,722	WA	Situs	3,290,722	15.6.2_R
<i>ADIT Balance</i>	283	PRO	<u>(2,733)</u>	WA	Situs	<u>(2,733)</u>	15.6.3_R
			<u>3,177,229</u>			<u>3,177,229</u>	15.6.1_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 2

Description	2025		2024		INCREMENTAL		
	Tax Rates	Def Inc Tax Expense	ADIT State Balance	Def Inc Tax Expense	ADIT State Balance	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion		1,190,469		(502,391)		1,692,860	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(214,936,910)		(193,156,576)		(21,780,334)
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%	14.588%	14.588%	14.588%	14.588%
Portion of Total Deferred Income Tax Expense related to State		173,661		(73,287)		246,948	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(173,661)	31,354,134	73,287	28,176,905	(246,948)	3,177,229
			Ref 15.6.3_R		Ref 7.6.1_R Exh. SLC-11	Ref. 15.6_R	Ref. 15.6_R

PacifiCorp
Washington 2023 General Rate Case
Remove Deferred State Tax Expense & Balance - Year 2
Twelve Months Ended Balance - December 2025
Washington Allocated

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	SAP Account	FERC Account	Dec-25 ADIT Bal	Ratio of State Portion	Balance times Rate	2025		2024		INCREMENTAL
						Def State Adjustment	Allocation Factors	Def State Adjustment		
PMI CWIP Adjustment	286801	190	62,554	14.5876%	9,125	(9,125)	WA	(9,125)	-	-
Reg Liability - WA Plant Closure Costs	287045	190	1,499,982	14.5876%	218,811	(218,811)	WA	(170,187)	(48,624)	(48,624)
Reg Liability - Bridger Accelerated Depreciation - WA	287048	190	2,612,879	14.5876%	381,156	(381,156)	WA	(309,926)	(71,230)	(71,230)
Accrued Payroll Taxes - PMI	287067	190	42,028	14.5876%	6,131	(6,131)	WA	(6,131)	-	-
Reg Liability - Protected PP&E EDIT - WA	287114	190	15,986,988	14.5876%	2,332,118	(2,332,118)	WA	(2,425,312)	93,194	93,194
Accrued Payroll Tax	287180	190	318,055	14.5876%	46,397	(46,397)	WA	(46,397)	-	-
Contra Receivable from Joint Owners	287214	190	4,104	14.5876%	599	(599)	WA	(599)	-	-
Chehalis WA EFSEC C02 Mitigation Obligation	287219	190	12,799	14.5876%	1,867	(1,867)	WA	(1,867)	-	-
Reg Liability - Property Insurance Reserve - WA	287256	190	(2,011)	14.5876%	(293)	293	WA	293	-	-
PMI EITF04-06 Pre-Stripping Cost	287302	190	290,001	14.5876%	42,304	(42,304)	WA	(42,304)	-	-
Accrued Bonus	287323	190	6,745	14.5876%	984	(984)	WA	(984)	-	-
Deferred Compensation Plan Benefits - PPL	287324	190	128,560	14.5876%	18,754	(18,754)	WA	(18,754)	-	-
Accrued Severance	287326	190	56,302	14.5876%	8,213	(8,213)	WA	(8,213)	-	-
Pension/Retirement Accrual	287327	190	26,747	14.5876%	3,902	(3,902)	WA	(3,902)	-	-
Accrued Vacation	287332	190	555,385	14.5876%	81,017	(81,017)	WA	(81,017)	-	-
MCI FOG Wire Lease	287337	190	14,299	14.5876%	2,086	(2,086)	WA	(2,086)	-	-
Transmission Service Deposits	287338	190	36,506	14.5876%	5,325	(5,325)	WA	(5,325)	-	-
Bad Debt Allowances	287340	190	655,548	14.5876%	95,629	(95,629)	WA	(95,629)	-	-
Injuries and Damage reserve	287341/287970	190	13,552	14.5876%	1,977	(1,977)	WA	(1,977)	-	-
Unearned Joint Use Pole Contact Revenue	287370	190	49,759	14.5876%	7,259	(7,259)	WA	(7,259)	-	-
Oregon BETC Carryforward - Self Generated	287371	190	58,238	14.5876%	8,496	(8,496)	WA	(8,496)	-	-
WA Flow-through - Non-Property - DTL	287374	190	165,804	14.5876%	24,187	(24,187)	WA	(24,187)	-	-
Accrued Retention Bonus	287414	190	316	14.5876%	46	(46)	WA	(46)	-	-
Inventory Reserve	287415	190	27,155	14.5876%	3,961	(3,961)	WA	(3,961)	-	-
PMI-Fuel Cost Adjustment	287482	190	310,221	14.5876%	45,254	(45,254)	WA	(45,254)	-	-
Bridger Coal Company Extraction Taxes Payable - PMI	287681	190	520,501	14.5876%	75,929	(75,929)	WA	(75,929)	-	-
Coal Mine Development Expense - PMI	287706	190	(114,356)	14.5876%	(16,682)	16,682	WA	16,682	-	-
PMI Development Cost Amortization	287720	190	(38,621)	14.5876%	(5,634)	5,634	WA	5,634	-	-
Vacation Accrual - PMI	287722	190	38,195	14.5876%	5,572	(5,572)	WA	(5,572)	-	-
Accrued Severance - PMI	286800	190	61,149	14.5876%	8,920	(8,920)	WA	(8,920)	-	-
Sec. 263A Inventory Change - PMI	287723	190	38,265	14.5876%	5,582	(5,582)	WA	(5,582)	-	-
Book Depreciation - PMI	287726	190	(1,306,912)	14.5876%	(190,647)	190,647	WA	190,647	-	-
Bridger Coal Company Underground Mine Cost Depletion	287735	190	(67,706)	14.5876%	(9,877)	9,877	WA	9,877	-	-
Sick Leave Accrual - PMI	287937	190	1,723	14.5876%	251	(251)	WA	(251)	-	-
Inventory Reserve - PMI	287938	190	5,859	14.5876%	855	(855)	WA	(855)	-	-
Incremental Decommissioning - WA	- - - -	190	2,594,329	14.5876%	378,450	(378,450)	WA	(294,350)	(84,100)	(84,100)
Total Account 190			24,664,942		3,598,024	(3,598,024)		(3,487,264)	(110,760)	
Accumulated Deferred Income Taxes (WA)	287605	282	(261,173,965)	14.5876%	(38,099,013)	38,099,013	WA	34,523,270	3,575,743	3,575,743
PP&E Adjustment - JBG	287605	282	16,090,422	14.5876%	2,347,206	(2,347,206)	WA	(2,293,438)	(53,768)	(53,768)
PP&E Adjustment - CAGW	287605	282	484,614	14.5876%	70,694	(70,694)	WA	(60,064)	(10,630)	(10,630)
PP&E Adjustment - SG	287605	282	3,881,035	14.5876%	566,150	(566,150)	WA	(497,331)	(68,819)	(68,819)
PP&E Adjustment - CN	287605	282	(73,760)	14.5876%	(10,760)	10,760	WA	9,885	875	875
PP&E Adjustment - SO	287605	282	1,458,554	14.5876%	212,768	(212,768)	WA	(66,452)	(146,316)	(146,316)
Removal of Colstrip #3	- - - -	282	792,540	14.5876%	115,613	(115,613)	WA	(115,613)	-	-
PP&E FIN 48 Balances	286605	282	(26,064)	14.5876%	(3,802)	3,802	WA	3,802	-	-
Regulatory Adj: Effects of Ratemaking - Fixed Assets - PMI - Fed Only	287607	282	(292,826)	14.5876%	(42,716)	42,716	WA	49,079	(6,363)	(6,363)
Basis Intangible Difference	287704	282	(23,400)	14.5876%	(3,413)	3,413	WA	3,413	-	-
Amortization NOPAs 99-00 RAR	287766	282	2,779	14.5876%	405	(405)	WA	(405)	-	-
Total Account 282			(238,880,071)		(34,846,868)	34,846,868		31,556,146	3,290,722	
Reg Asset - WA Equity Advisory Group (CETA)	286890	283	-	14.5876%	-	-	WA	-	-	-
Reg Asset - WA - Major Mtc Expense - Colstrip #4	286893	283	-	14.5876%	-	-	WA	-	-	-
Prepaid - FSA O&M - East	286918	283	(37,993)	14.5876%	(5,542)	5,542	WA	5,542	-	-
Prepaid - FSA O&M - West	286919	283	(13,903)	14.5876%	(2,028)	2,028	WA	2,028	-	-

PacifiCorp
 Washington 2023 General Rate Case
 Remove Deferred State Tax Expense & Balance - Year 2
 Twelve Months Ended Balance - December 2025
 Washington Allocated

Deferred - State Rate	3.587%
Total Deferred Rate	24.587%

Description	SAP Account	FERC Account	Dec-25 ADIT Bal	Ratio of State Portion	Balance times Rate	2025		2024		INCREMENTAL
						Def State Adjustment	Allocation Factors	Def State Adjustment		
Hermiston Swap	287661	283	(136,437)	14.5876%	(19,903)	19,903	WA	19,903	-	
Other Prepaid	287669	283	(45,224)	14.5876%	(6,597)	6,597	WA	6,597	-	
Post Merger Loss - Reacquired Debt	287675	283	(47,834)	14.5876%	(6,978)	6,978	WA	6,978	-	
Property Taxes - Lien Date	287708	283	(372,213)	14.5876%	(54,297)	54,297	WA	54,297	-	
Prepaid Aircraft Maintenance Costs	287907	283	(2,607)	14.5876%	(380)	380	WA	380	-	
Klamath Asset Transfer Reg Asset	-----	283	(65,570)	14.5876%	(9,565)	9,565	WA	12,298	(2,733)	
Total Account 283			(721,781)		(105,290)	105,290		108,023	(2,733)	
			(214,936,910)							
								31,354,134	28,176,905	3,177,229
								Ref to 15.6.1_R	Ref to 7.6.1_R Exh. SLC-11	Ref to 15.6_R

Tab 16 - Other Adjustments (Year 2)

	16.1_R	Exh. SLC-5 16.2	
	Total Pro Forma Adjustments	Regulatory Assets & Liabilities Amortization - Year 2	Klamath Hydroelectric Assets Amortization - Year 2
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)	(7,388,164)	-
Taxes Other Than Income	-	-	-
Income Taxes - Federal	1,551,514	1,551,514	-
Income Taxes - State	-	-	-
Income Taxes - Def Net	-	-	-
Investment Tax Credit Adj.	-	-	-
Misc Revenue & Expense	-	-	-
Total Operating Expenses:	(5,836,649)	(5,836,649)	-
Operating Rev For Return:	5,836,649	5,836,649	-
Rate Base:			
Electric Plant In Service	-	-	-
Plant Held for Future Use	-	-	-
Misc Deferred Debits	(205,649)	(129,452)	(76,197)
Elec Plant Acq Adj	-	-	-
Nuclear Fuel	-	-	-
Prepayments	-	-	-
Fuel Stock	-	-	-
Material & Supplies	-	-	-
Working Capital	-	-	-
Weatherization	-	-	-
Misc Rate Base	-	-	-
Total Electric Plant:	(205,649)	(129,452)	(76,197)
Rate Base Deductions:			
Accum Prov For Deprec	-	-	-
Accum Prov For Amort	-	-	-
Accum Def Income Tax	18,734	-	18,734
Unamortized ITC	-	-	-
Customer Adv For Const	-	-	-
Customer Service Deposits	-	-	-
Misc Rate Base Deductions	-	-	-
Total Rate Base Deductions	18,734	-	18,734
Total Rate Base:	(186,914)	(129,452)	(57,463)
Estimated Return on Equity Impact	1.042%	1.041%	0.007%
Estimated Price Change	(7,782,280)	(7,776,463)	(5,816)
TAX CALCULATION:			
Operating Revenue	7,388,164	7,388,164	-
Other Deductions	-	-	-
Interest (AFUDC)	-	-	-
Interest	-	-	-
Schedule "M" Additions	-	-	-
Schedule "M" Deductions	-	-	-
Income Before Tax	7,388,164	7,388,164	-
State Income Taxes	-	-	-
Taxable Income	7,388,164	7,388,164	-
Federal Income Taxes Before Credits	1,551,514	1,551,514	-
Energy & Other Tax Credits	-	-	-
Federal Income Taxes	1,551,514	1,551,514	-

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets & Liabilities Amortization - Year 2

PAGE 16.1_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 Rate Base:							
<i>Washington CETA Amort.</i>	182M	PRO	-	WA	Situs	-	16.1.1_R
<i>Major Maintenance Expense at Colstrip 4</i>	182M	PRO	(129,452)	WA	Situs	(129,452)	16.1.4_R
Adjustment to Expense:							
<i>Washington CETA Amort.</i>	407	PRO	(959,741)	WA	Situs	(959,741)	16.1.1_R
<i>COVID 19 Deferral Amort.</i>	407	PRO	(5,273,956)	WA	Situs	(5,273,956)	16.1.2
<i>Electric Vehicle Supply Equipment (EVSE)</i>	407	PRO	(895,563)	WA	Situs	(895,563)	16.1.3_R
<i>Major Maintenance Expense at Colstrip 4</i>	407	PRO	(258,904)	WA	Situs	(258,904)	16.1.4_R
Adjustment to Tax:							
<i>Washington CETA - SCHMDT</i>	SCHMDT	PRO	-	WA	Situs	-	
<i>Washington CETA - 41010</i>	41010	PRO	-	WA	Situs	-	
<i>Washington CETA - ADIT</i>	283	PRO	-	WA	Situs	-	

Description of Adjustment:

This adjustment removes the annual amortization amounts proposed in Adjustment 8.2. The company is requesting a one year amortization period of all deferred costs for all COVID 19 costs, Electric Vehicle Supply Equipment Pilot Program costs, and WA Equity Advisory Bord CETA costs.

This adjustment has been modified to flow through changes to the Regulatory Assets and Liabilities Amortization adjustment for Rate Year 1 (Adj. 8.2_R - Exhibit No. SLC-11).

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets & Liabilities Amortization - Year 2
Clean Energy Transformation Act (CETA) Deferred Costs

PAGE 16.1.1_R

	<u>Amortization</u>	
Pro Forma 2024 Amount (below)	959,741	Ref. 8.2.3_R
Pro Forma 2025 Amount (below)	-	Exh. SLC-11
Adjustment:	<u>(959,741)</u>	
	<u>Ref. 16.1_R</u>	

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest</u>	<u>Ending Bal.</u>
Opening Balance					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	-
2025 January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	-	-	-	-
October	-	-	-	-	-
November	-	-	-	-	-
December	-	-	-	-	-
2025 Pro Forma Amort =			-		

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets & Liabilities Amortization - Year 2
Washington Electric Vehicle Supply Equipment

	<u>Amortization</u>	
Pro Forma 2024 Amount (below)	895,563	Ref. 8.2.6_R
Pro Forma 2025 Amount (below)	-	Exh. SLC-11
Adjustment:	<u>(895,563)</u>	
	<u>Ref 16.1_R</u>	

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest¹</u>	<u>Ending Bal.</u>
Opening Balance					853,360
2024 January	853,360	-	(74,630)	6,198	784,928
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	-
2025 January	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	-	-	-	-	-
June	-	-	-	-	-
July	-	-	-	-	-
August	-	-	-	-	-
September	-	-	-	-	-
October	-	-	-	-	-
November	-	-	-	-	-
December	-	-	-	-	-
			2025 Pro Forma Amort =		-

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

PacifiCorp
Washington 2023 General Rate Case
Regulatory Assets & Liabilities Amortization - Year 2
Major Maintenance Expense at Colstrip 4

	<u>Amortization</u>	<u>Rate Base</u>	
Pro Forma 2024 Amount (below)	258,904	129,452	Ref. 8.2.8_R
Pro Forma 2025 Amount (below)	-	-	Exh. SLC-11
Adjustment:	<u>(258,904)</u>	<u>(129,452)</u>	

	Beg. Bal	Deferral	Amortization	End Bal	AMA Balance
Opening Balance				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
2025 January	-	-	-	-	
February	-	-	-	-	
March	-	-	-	-	
April	-	-	-	-	
May	-	-	-	-	
June	-	-	-	-	
July	-	-	-	-	
August	-	-	-	-	
September	-	-	-	-	
October	-	-	-	-	
November	-	-	-	-	
December	-	-	-	-	-
2025 Pro Forma Amort =			-		