

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172

PACIFICORP

EXHIBIT OF SHERONA L. CHEUNG

Washington Results of Operations for Rate Year 2

March 2023 (REFILED April 19, 2023)

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

	(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	26,763,219	431,787,535	-	431,787,535	27,947,817	459,735,352
Interdepartmental	-	-	-	-	-	-	-
Special Sales	20,434,313	-	20,434,313	-	20,434,313	-	20,434,313
Other Operating Revenues	20,654,359	-	20,654,359	2,100,781	22,755,140	-	22,755,140
Total Operating Revenues	446,112,988	26,763,219	472,876,207	2,100,781	474,976,988	27,947,817	502,924,806
Operating Expenses:							
Steam Production	58,831,521	-	58,831,521	103,292	58,934,813	-	58,934,813
Nuclear Production	-	-	-	-	-	-	-
Hydro Production	3,444,614	-	3,444,614	36,953	3,481,567	-	3,481,567
Other Power Supply	176,104,438	-	176,104,438	457,169	176,561,607	-	176,561,607
Transmission	19,982,106	-	19,982,106	59,701	20,041,807	-	20,041,807
Distribution	18,590,890	-	18,590,890	240,363	18,831,253	-	18,831,253
Customer Accounting	6,753,617	149,762	6,903,379	50,978	6,954,357	156,391	7,110,748
Customer Service & Info Sales	709,693	-	709,693	7,676	717,369	-	717,369
Administrative & General	15,197,082	-	15,197,082	44,824	15,241,906	-	15,241,906
Total O&M Expenses	299,613,962	149,762	299,763,723	1,000,956	300,764,680	156,391	300,921,070
Depreciation	55,619,536	-	55,619,536	7,769,788	63,389,323	-	63,389,323
Amortization	15,472,659	-	15,472,659	(5,780,427)	9,692,232	-	9,692,232
Taxes Other Than Income	28,898,160	1,143,699	30,041,859	1,882,727	31,924,586	1,194,322	33,118,908
Income Taxes - Federal	(14,192,441)	5,348,649	(8,843,792)	(4,204,509)	(13,048,301)	5,585,392	(7,462,909)
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net	(2,711,755)	-	(2,711,755)	2,907,322	195,567	-	195,567
Investment Tax Credit Adj.	-	-	-	-	-	-	-
Misc Revenue & Expense	(98,259)	-	(98,259)	-	(98,259)	-	(98,259)
Total Operating Expenses:	382,601,861	6,642,110	389,243,972	3,575,857	392,819,828	6,936,105	399,755,933
Operating Rev For Return:	63,511,127	20,121,109	83,632,236	(1,475,076)	82,157,160	21,011,713	103,168,873
Rate Base:							
Electric Plant In Service	2,408,541,689	-	2,408,541,689	335,866,633	2,744,408,321	-	2,744,408,321
Plant Held for Future Use	467,185	-	467,185	-	467,185	-	467,185
Misc Deferred Debits	392,247	-	392,247	(489,243)	(96,997)	-	(96,997)
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:	2,439,393,945	-	2,439,393,945	335,377,389	2,774,771,334	-	2,774,771,334
Rate Base Deductions:							
Accum Prov For Deprec	(1,005,501,106)	-	(1,005,501,106)	(51,320,415)	(1,056,821,521)	-	(1,056,821,521)
Accum Prov For Amort	(64,932,897)	-	(64,932,897)	(4,541,117)	(69,474,014)	-	(69,474,014)
Accum Def Income Tax	(164,955,908)	-	(164,955,908)	(19,119,360)	(184,075,268)	-	(184,075,268)
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	(95,331,195)	-	(95,331,195)	(3,335,284)	(98,666,479)	-	(98,666,479)
Total Rate Base Deductions	(1,338,969,598)	-	(1,338,969,598)	(78,316,175)	(1,417,285,773)	-	(1,417,285,773)
Total Rate Base:	1,100,424,347	-	1,100,424,347	257,061,214	1,357,485,561	-	1,357,485,561
Return on Rate Base	5.77%	1.83%	7.60%	0.28%	6.05%	1.55%	7.60%
Return on Equity	6.72%	3.57%	10.29%	0.55%	7.27%	3.03%	10.30%
Estimated Price Change	26,763,219			27,947,817	27,947,817		
TAX CALCULATION:							
Operating Revenue	46,606,932	25,469,758	72,076,690	(2,772,263)	69,304,427	26,597,105	95,901,531
Other Deductions	-	-	-	-	-	-	-
Interest (AFUDC)	(3,636,275)	-	(3,636,275)	-	(3,636,275)	-	(3,636,275)
Interest	25,573,246	-	25,573,246	5,973,959	31,547,204	-	31,547,204
Schedule "M" Additions	102,431,859	-	102,431,859	10,447,102	112,878,961	-	112,878,961
Schedule "M" Deductions	113,644,046	-	113,644,046	21,722,352	135,366,398	-	135,366,398
Income Before Tax	13,457,774	25,469,758	38,927,532	(20,021,471)	18,906,060	26,597,105	45,503,165
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	13,457,774	25,469,758	38,927,532	(20,021,471)	18,906,060	26,597,105	45,503,165
Federal Income Taxes Before Credits	2,826,132	5,348,649	8,174,782	(4,204,509)	3,970,273	5,585,392	9,555,665
Energy & Other Tax Credits	(17,018,573)	-	(17,018,573)	-	(17,018,573)	-	(17,018,573)
Federal Income Taxes	(14,192,441)	5,348,649	(8,843,792)	(4,204,509)	(13,048,301)	5,585,392	(7,462,909)

PacifiCorp
Washington 2023 General Rate Case
Variables

Page 2

Capital Structure and Cost - Ref Exhibit No. SLC-4, Page 2.1

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	48.720%	4.770%	2.32%
PREFERRED %	0.010%	6.750%	0.00%
COMMON %	51.270%	10.300%	5.28%
			7.60%

Net to Gross Bump-up Factor - Ref Exhibit No. SLC-4, Page 1.3

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	0.000%
Sub-Total	95.167%
State Taxes	0.000%
Sub-Total	95.167%
Federal Income Tax @ 21.00%	19.985%
Net Operating Income	75.182%

	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	2,100,781	2,100,781	-	-	-
6 Total Operating Revenues	<u>2,100,781</u>	<u>2,100,781</u>	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	103,292	103,292	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	36,953	36,953	-	-	-
12 Other Power Supply	457,169	61,589	395,580	-	-
13 Transmission	59,701	59,701	-	-	-
14 Distribution	240,363	240,363	-	-	-
15 Customer Accounting	50,978	50,978	-	-	-
16 Customer Service & Info	7,676	7,676	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	44,824	44,824	-	-	-
19 Total O&M Expenses	<u>1,000,956</u>	<u>605,377</u>	<u>395,580</u>	-	-
20 Depreciation	7,769,788	-	7,769,788	-	-
21 Amortization	(5,780,427)	-	1,230,831	-	(7,011,258)
22 Taxes Other Than Income	1,882,727	-	-	1,882,727	-
23 Income Taxes: Federal	(4,204,509)	314,035	(2,735,618)	(3,081,811)	1,298,885
24 State	-	-	-	-	-
25 Deferred Income Taxes	2,907,322	-	892,631	1,811,582	203,108
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	<u>3,575,857</u>	<u>919,412</u>	<u>7,553,211</u>	<u>612,499</u>	<u>(5,509,265)</u>
29					
30 Operating Rev For Return:	<u>(1,475,076)</u>	<u>1,181,369</u>	<u>(7,553,211)</u>	<u>(612,499)</u>	<u>5,509,265</u>
31					
32 Rate Base:					
33 Electric Plant In Service	335,866,633	-	335,866,633	-	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc Deferred Debits	(489,243)	-	-	-	(489,243)
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>335,377,389</u>	-	<u>335,866,633</u>	-	<u>(489,243)</u>
45					
46 Deductions:					
47 Accum Prov For Deprec	(51,320,415)	-	(51,320,415)	-	-
48 Accum Prov For Amort	(4,541,117)	-	(4,541,117)	-	-
49 Accum Def Income Tax	(19,119,360)	-	2,299,204	(21,538,852)	120,288
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	(3,335,284)	-	(5,933,675)	2,598,391	-
54					
55 Total Deductions:	<u>(78,316,175)</u>	-	<u>(59,496,003)</u>	<u>(18,940,461)</u>	<u>120,288</u>
56					
57 Total Rate Base:	<u>257,061,214</u>	-	<u>276,370,630</u>	<u>(18,940,461)</u>	<u>(368,955)</u>
58					
59 Estimated ROE impact	-3.03%	0.20%	-4.06%	0.14%	0.97%
60 Estimated Price Change	27,947,817	(1,571,346)	37,984,330	(1,099,966)	(7,365,201)
61					
62 TAX CALCULATION:					
63 Operating Revenue	(2,772,263)	1,495,404	(9,396,198)	(1,882,727)	7,011,258
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	5,973,959	-	-	5,973,959	-
67 Schedule "M" Additions	10,447,102	-	289,966	10,157,136	-
68 Schedule "M" Deductions	21,722,352	-	3,920,520	16,975,739	826,093
69 Income Before Tax	<u>(20,021,471)</u>	<u>1,495,404</u>	<u>(13,026,753)</u>	<u>(14,675,288)</u>	<u>6,185,165</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(20,021,471)	1,495,404	(13,026,753)	(14,675,288)	6,185,165
73					
74 Federal Income Taxes	(4,204,509)	314,035	(2,735,618)	(3,081,811)	1,298,885
75 Energy Tax Credits	-	-	-	-	-
76 Federal Income Taxes	<u>(4,204,509)</u>	<u>314,035</u>	<u>(2,735,618)</u>	<u>(3,081,811)</u>	<u>1,298,885</u>

PacifiCorp
Washington 2023 General Rate Case
Summary of 2025 Pro Forma Adjustments

	Tab 13 - Revenues & Expenses (Year 2)			Tab 14 - Cap Adds. / Depr.	
	13.1	13.2	13.3	14.1	14.2
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	2,100,781	2,301,415	(200,634)		
Total Operating Revenues	2,100,781	2,301,415	(200,634)	-	-
Operating Expenses:					
Steam Production	103,292	103,292			
Nuclear Production	-				
Hydro Production	36,953	36,953			
Other Power Supply	457,169	61,589			
Transmission	59,701	59,701			
Distribution	240,363	240,363			
Customer Accounting	50,978	50,978			
Customer Service & Info Sales	7,676	7,676			
Administrative & General	44,824	44,824			
Total O&M Expenses	1,000,956	605,377	-	-	-
Depreciation	7,769,788				2,553,799
Amortization	(5,780,427)				1,230,831
Taxes Other Than Income	1,882,727				
Income Taxes - Federal	(4,204,509)	483,297	(127,129)	(724,257)	(794,772)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	2,907,322			847,954	
Investment Tax Credit Adj.	-				
Misc Revenue & Expense	-				
Total Operating Expenses:	3,575,857	483,297	478,248	(42,133)	123,696
Operating Rev For Return:	(1,475,076)	1,818,118	(478,248)	(158,501)	(123,696)
Rate Base:					
Electric Plant In Service	335,866,633			112,074,898	
Plant Held for Future Use	-				
Misc Deferred Debits	(489,243)				
Elec Plant Acq Adj	-				
Nuclear Fuel	-				
Prepayments	-				
Fuel Stock	-				
Material & Supplies	-				
Working Capital	-				
Weatherization	-				
Misc Rate Base	-				
Total Electric Plant:	335,377,389	-	-	112,074,898	-
Rate Base Deductions:					
Accum Prov For Deprec	(51,320,415)				
Accum Prov For Amort	(4,541,117)				
Accum Def Income Tax	(19,119,360)			271,076	
Unamortized ITC	-				
Customer Adv For Const	-				
Customer Service Deposits	-				
Misc Rate Base Deductions	(3,335,284)				
Total Rate Base Deductions	(78,316,175)	-	-	271,076	-
Total Rate Base:	257,061,214	-	-	112,345,974	-
Estimated Return on Equity Impact	-3.030%	0.312%	-0.095%	-0.039%	-1.404%
Estimated Price Change	27,947,817	(2,418,289)	636,120	210,823	11,521,362
TAX CALCULATION:					
Operating Revenue	(2,772,263)	2,301,415	(605,377)	(200,634)	-
Other Deductions	-				(3,784,630)
Interest (AFUDC)	-				
Interest	5,973,959				
Schedule "M" Additions	10,447,102				254,858
Schedule "M" Deductions	21,722,352				3,703,701
Income Before Tax	(20,021,471)	2,301,415	(605,377)	(200,634)	(3,448,843)
State Income Taxes	-	-	-	-	-
Taxable Income	(20,021,471)	2,301,415	(605,377)	(200,634)	(3,448,843)
Federal Income Taxes Before Credits	(4,204,509)	483,297	(127,129)	(42,133)	(794,772)
Energy & Other Tax Credits	-				
Federal Income Taxes	(4,204,509)	483,297	(127,129)	(42,133)	(794,772)

**PacifiCorp
Washington 2023 General Rate Case
Summary of 2025 Pro Forma Adjustments**

	Tab 14 - Capital Additions / Depreciation & Amortization (Year 2)					
	14.3	14.4	14.5	14.6	14.7	14.8
	Pro Forma Depreciation & Amortization Reserve - Year 2	Decommissionin g 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						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation					14,988	16,193
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	(4,616)	(40,091)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net					1,721	42,957
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	12,092	19,059
Operating Rev For Return:	-	-	-	-	(12,092)	(19,059)
Rate Base:						
Electric Plant In Service			1,155,586		794,536	1,801,708
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	-	794,536	1,801,708
Rate Base Deductions:						
Accum Prov For Deprec	(42,885,258)		(2,039,194)	(2,952,541)	(55,394)	(50,242)
Accum Prov For Amort	(4,541,117)					
Accum Def Income Tax		1,458,889	-	725,932	(88,773)	(67,920)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions		(5,933,675)				
Total Rate Base Deductions	(47,426,374)	(4,474,786)	(2,039,194)	(2,226,609)	(144,167)	(118,162)
Total Rate Base:	(47,426,374)	(4,474,786)	(883,608)	(2,226,609)	650,369	1,683,546
Estimated Return on Equity Impact	0.657%	0.050%	0.001%	0.019%	-0.021%	-0.037%
Estimated Price Change	(4,794,239)	(452,347)	(89,322)	(225,084)	81,828	195,537
TAX CALCULATION:						
Operating Revenue	-	-	-	-	(14,988)	(16,193)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions					15,041	20,068
Schedule "M" Deductions					22,034	194,785
Income Before Tax	-	-	-	-	(21,981)	(190,911)
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	(21,981)	(190,911)
Federal Income Taxes Before Credits	-	-	-	-	(4,616)	(40,091)
Energy & Other Tax Credits						
Federal Income Taxes	-	-	-	-	(4,616)	(40,091)

PacifiCorp
Washington 2023 General Rate Case
Summary of 2025 Pro Forma Adjustments

	Tab 14 - Capital & Deprec.		Tab 15 - Taxes (Year 2)				
	14.9	14.10	15.1	15.2	15.3	15.4	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
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	395,580						
Transmission							
Distribution							
Customer Accounting							
Customer Service & Info							
Sales							
Administrative & General							
Total O&M Expenses	395,580	-	-	-	-	-	-
Depreciation	2,384,688	2,800,120					
Amortization							
Taxes Other Than Income				1,882,727			
Income Taxes - Federal	(583,856)	(588,025)	(1,254,531)	(395,373)	-	(1,431,907)	-
Income Taxes - State	-	-	-	-	-	-	-
Income Taxes - Def Net						2,329,246	
Investment Tax Credit Adj.							
Misc Revenue & Expense							
Total Operating Expenses:	2,196,411	2,212,095	(1,254,531)	1,487,354	-	897,340	-
Operating Rev For Return:	(2,196,411)	(2,212,095)	1,254,531	(1,487,354)	-	(897,340)	-
Rate Base:							
Electric Plant In Service	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:	56,661,694	163,378,210	-	-	-	-	-
Rate Base Deductions:							
Accum Prov For Deprec	(1,047,640)	(2,290,147)					
Accum Prov For Amort							
Accum Def Income Tax					(595,243)	(24,209,006)	
Unamortized ITC							
Customer Adv For Const							
Customer Service Deposits							
Misc Rate Base Deductions					2,598,391		
Total Rate Base Deductions	(1,047,640)	(2,290,147)	-	-	2,003,148	(24,209,006)	-
Total Rate Base:	55,614,054	161,088,064	-	-	2,003,148	(24,209,006)	-
Estimated Return on Equity Impact	-1.094%	-2.245%	0.212%	-0.274%	-0.038%	0.160%	-0.011%
Estimated Price Change	8,543,374	19,226,395	(1,668,659)	1,978,338	202,494	(1,253,684)	-
TAX CALCULATION:							
Operating Revenue	(2,780,267)	(2,800,120)	-	(1,882,727)	-	-	-
Other Deductions							
Interest (AFUDC)							
Interest			5,973,959				
Schedule "M" Additions						10,157,136	-
Schedule "M" Deductions						16,975,739	-
Income Before Tax	(2,780,267)	(2,800,120)	(5,973,959)	(1,882,727)	-	(6,818,602)	-
State Income Taxes	-	-	-	-	-	-	-
Taxable Income	(2,780,267)	(2,800,120)	(5,973,959)	(1,882,727)	-	(6,818,602)	-
Federal Income Taxes Before Credits	(583,856)	(588,025)	(1,254,531)	(395,373)	-	(1,431,907)	-
Energy & Other Tax Credits							
Federal Income Taxes	(583,856)	(588,025)	(1,254,531)	(395,373)	-	(1,431,907)	-

PacifiCorp
Washington 2023 General Rate Case
Summary of 2025 Pro Forma Adjustments

	Tab 15 - Tax	Tab 16 - Other Adj. (Year 2)	
	15.6	16.1	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		(7,011,258)	
Taxes Other Than Income			
Income Taxes - Federal	-	1,298,885	-
Income Taxes - State	-	-	-
Income Taxes - Def Net	(517,664)	203,108	
Investment Tax Credit Adj.			
Misc Revenue & Expense			
Total Operating Expenses:	(517,664)	(5,509,265)	-
Operating Rev For Return:	517,664	5,509,265	-
Rate Base:			
Electric Plant In Service			
Plant Held for Future Use			
Misc Deferred Debits		(413,046)	(76,197)
Elec Plant Acq Adj			
Nuclear Fuel			
Prepayments			
Fuel Stock			
Material & Supplies			
Working Capital			
Weatherization			
Misc Rate Base			
Total Electric Plant:	-	(413,046)	(76,197)
Rate Base Deductions:			
Accum Prov For Deprec			
Accum Prov For Amort			
Accum Def Income Tax	3,265,398	101,554	18,734
Unamortized ITC			
Customer Adv For Const			
Customer Service Deposits			
Misc Rate Base Deductions			
Total Rate Base Deductions	3,265,398	101,554	18,734
Total Rate Base:	3,265,398	(311,492)	(57,463)
Estimated Return on Equity Impact	0.037%	0.970%	-0.010%
Estimated Price Change	(358,455)	(7,359,393)	(5,809)
TAX CALCULATION:			
Operating Revenue	-	7,011,258	-
Other Deductions			
Interest (AFUDC)			
Interest			
Schedule "M" Additions			
Schedule "M" Deductions		826,093	
Income Before Tax	-	6,185,165	-
State Income Taxes	-	-	-
Taxable Income	-	6,185,165	-
Federal Income Taxes Before Credits	-	1,298,885	-
Energy & Other Tax Credits	-		
Federal Income Taxes	-	1,298,885	-

Tab 13 - Revenue & Expenses (Year 2)

	13.1	13.2	13.3	
	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	2,100,781	2,301,415	-	(200,634)
Total Operating Revenues	2,100,781	2,301,415	-	(200,634)
Operating Expenses:				
Steam Production	103,292	-	103,292	-
Nuclear Production	-	-	-	-
Hydro Production	36,953	-	36,953	-
Other Power Supply	61,589	-	61,589	-
Transmission	59,701	-	59,701	-
Distribution	240,363	-	240,363	-
Customer Accounting	50,978	-	50,978	-
Customer Service & Info Sales	7,676	-	7,676	-
Administrative & General	44,824	-	44,824	-
Total O&M Expenses	605,377	-	605,377	-
Depreciation	-	-	-	-
Amortization	-	-	-	-
Taxes Other Than Income	-	-	-	-
Income Taxes - Federal	314,035	483,297	(127,129)	(42,133)
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	-	-	-	-
Total Operating Expenses:	919,412	483,297	478,248	(42,133)
Operating Rev For Return:	1,181,369	1,818,118	(478,248)	(158,501)
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	0.199%	0.312%	-0.095%	-0.039%
Estimated Price Change	(1,571,346)	(2,418,289)	636,120	210,823
TAX CALCULATION:				
Operating Revenue	1,495,404	2,301,415	(605,377)	(200,634)
Other Deductions	-	-	-	-
Interest (AFUDC)	-	-	-	-
Interest	-	-	-	-
Schedule "M" Additions	-	-	-	-
Schedule "M" Deductions	-	-	-	-
Income Before Tax	1,495,404	2,301,415	(605,377)	(200,634)
State Income Taxes	-	-	-	-
Taxable Income	1,495,404	2,301,415	(605,377)	(200,634)
Federal Income Taxes Before Credits	314,035	483,297	(127,129)	(42,133)
Energy & Other Tax Credits	-	-	-	-
Federal Income Taxes	314,035	483,297	(127,129)	(42,133)

**PacifiCorp
Washington 2023 General Rate Case
Wheeling Revenues - Year 2**

PAGE 13.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	PRO	<u>28,844,206</u>	SG	7.979%	<u>2,301,415</u>	13.1.1
			<u>28,844,206</u>			<u>2,301,415</u>	
Adjustment Detail:							
Forecasted Wheeling Revenues 12 ME December 2024			194,746,868				3.3.1
Total Adjustments December 2025			<u>28,844,206</u>				Above
Adjusted Wheeling Revenues 12 ME December 2025			<u>223,591,074</u>				13.1.1

Description of Adjustment:

This adjustment reflects pro forma wheeling revenue changes from 12 months ending December 2024 to 12 months ending December 2025.

PacifiCorp
Washington 2023 General Rate Case
Wheeling Revenue - Year 2

PAGE 13.1.1

Adjustments Summary

		Cumulative Adjustments		Incremental
		12 ME Jun-22 - 12 ME Dec-24	12 ME Jun-22 - 12 ME Dec-25	12 ME Dec-24 - 12 ME Dec-25
RES	Remove refunds and other out of period adjustments*	270,814	270,814	-
PRO	PWX SA 1040 (100 MW Effective 05/01/2022 - 09/30/2023)	3,268,333	3,268,333	-
PRO	Forecasted New Contracts	(12,739,581)	(14,532,436)	(1,792,855)
PRO	Forecasted Price/Volume Increase/Decreases	(8,383,978)	(35,435,329)	(27,051,351)
Total Adjustments		(17,584,412)	(46,428,618)	(28,844,206)
		Ref 3.3.1	Ref 13.1.2	Ref 13.1
		Exh. SLC-4		

PacifiCorp
Washington 2023 General Rate Case
Wheeling Revenue - Year 2

Customer	Total
3 Phase Renewables	2
Airport Solar LLC	(2,267,512)
Arizona Electric Power Cooperative, Inc.	(141,454)
Arizona Public Service Company	0
Avangrid Renewables, LLC	(6,656,561)
Avista	(15,783)
Basin Electric Power Cooperative	(1,211,388)
BHG	(669)
Black Hills Corporation	(3,941,115)
Black Hills/Colorado Electric Utility Company	(8,832)
Bonneville Power Administration	(24,602,874)
Brookfield Renewable Trading & Marketing LP	(201,288)
Calpine Energy Solutions	(744,736)
City of Roseville	(1,896,544)
Clatskanie Peoples Utility District	(615,330)
Conoco Phillips Company	(1,252)
Constellation Energy Generation, LLC (ESS)	(53,314)
Constellation Energy Generation, LLC (Stateline)	(3,325,606)
CP Energy Marketing (US) Inc.	(1,638)
Deseret Generation & Trans.	(7,887,503)
Dynasty Power Inc.	(1,688,945)
EDF Trading North America, LLC	(2,553,941)
Enel Trading North America	(6,858)
Energy Keepers, Inc	(245,388)
Eugene Water & Electric Board	47
Evergreen Biopower	(460,082)
Fall River Rural Electric Cooperative	(151,308)
Falls Creek H.P. LP	(191,181)
Foote Creek IV, LLC	0
Garrett Solar LLC	(474,234)
Guzman Energy, LLC	(2,684,511)
Idaho Power Company	(3,011,368)
Idaho Power Company - Power Supply Merchant	(3,676)
Imperial Irrigation District	(859,002)
Intermountain Power Agency	0
Los Angeles Department of Water & Power	(31,243)
Macquarie Energy, LLC	(1,246,317)
MAG Energy Solutions, Inc.	(51,469)
Marysville Hydro Partners	0
Mercuria Energy America, LLC	(3,646,393)
Moon Lake Electric Association	(20,424)
Morgan Stanley	(9,981,238)
Municipal Energy Nebraska, Inc.	0
Navajo Tribal Utility Authority	(97,320)
Nevada Power Company	(464,019)
NextEra Energy Resources, LLC	(4,514,315)
Obsidian Renewables LLC	227
Pacific Gas & Electric Company	(5,868)
PACIFICORP	0

**PacifiCorp
Washington 2023 General Rate Case
Wheeling Revenue - Year 2**

Customer	Total
PACIFICORP TRANSFER	0
Portland General Electric Company	(740,394)
Powerex Corporation	(41,644,428)
Public Services Company of Colorado	(33,391)
Rainbow Energy Marketing	(662,294)
Sacramento Municipal Utility District	(779,478)
Salt River Project	(1,029,759)
Shell Energy North America	(4,377,241)
Sierra Pacific Power Company	(36,159)
Southern California Edison Company	(4,375,930)
Southern California Public Power Authority	(64,472)
State of South Dakota	(164,096)
TEC Energy Inc.	(6,388)
Tenaska Power Services Co	(1,412,760)
The Energy Authority, Inc.	(1,007,719)
Thermo No. 1 BE-01, LLC	(504,926)
TransAlta Energy Marketing (U.S.) Inc.	(984,767)
Tri-State Generation & Trans.	(764,401)
U.S. Bureau of Reclamation CR	(10,972)
U.S. Bureau of Reclamation FNO	(21,668)
U.S. Bureau of Reclamation WB	(42,148)
Uniper Global Commodities North America LLC	(98,629)
Utah Associated Municipal Power Sys OM	0
Utah Associated Municipal Power Systems	(24,729,173)
Utah Municipal Power Agency	(3,678,411)
Vitol Inc.	(7,303)
Warm Springs Power Enterprises	(119,700)
Westar Energy, Inc.	0
Western Area Power Adm CO River	(16,868)
Western Area Power Adm FNO	(86,006)
Western Area Power Adm LAP	(1,689)
Western Area Power Administration	(3,031,461)
SAP Adjustments	(767,606)

Total (177,162,456)

Type	2025	
RES	Remove refunds and other out of period adjustments*	270,814
PRO	PWX SA 1040 (100 MW Effective 05/01/2022 - 09/30/2023)	3,268,333
PRO	Forecasted New Contracts	(14,532,436)
PRO	Forecasted Price/Volume Increase/Decreases	(35,435,329)

Incremental Adjustments (46,428,618) Ref 13.1.1

Accum Totals (223,591,074) Ref 13.1

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	PRO	990,322	CAGE	0.000%	-	
Steam Operations	500	PRO	14	CAGW	22.163%	3	
Steam Operations	500	PRO	142,079	JBG	22.163%	31,489	
Steam Operations	500	PRO	47,592	SG	7.979%	3,797	
Fuel Related-Non NPC	501	PRO	1,781	SE	7.616%	136	
Steam Maintenance	512	PRO	599,314	CAGE	0.000%	-	
Steam Maintenance	512	PRO	304,753	JBG	22.163%	67,542	
Steam Maintenance	512	PRO	4,066	SG	7.979%	324	
Hydro Operations	535	PRO	246,699	SG-P	7.979%	19,684	
Hydro Operations	535	PRO	165,498	SG-U	7.979%	13,205	
Hydro Maintenance	545	PRO	42,609	SG-P	7.979%	3,400	
Hydro Maintenance	545	PRO	8,340	SG-U	7.979%	665	
Other Operations	548	PRO	109,896	CAGE	0.000%	-	
Other Operations	548	PRO	41,446	CAGW	22.163%	9,186	
Other Operations	548	PRO	59,432	SG	7.979%	4,742	
Other Operations	549	PRO	467	WA	Situs	-	
Other Maintenance	553	PRO	40,212	CAGE	0.000%	-	
Other Maintenance	553	PRO	14,022	CAGW	22.163%	3,108	
Other Maintenance	553	PRO	7,159	SG	7.979%	571	
Other Power Supply Expense	557	PRO	4,869	CAGE	0.000%	-	
Other Power Supply Expense	557	PRO	551,247	SG	7.979%	43,983	
Other Power Supply Expense	557	PRO	1,334	WA	Situs	-	
Transmission Operations	560	PRO	448,608	SG	7.979%	35,793	
Transmission Maintenance	571	PRO	299,642	SG	7.979%	23,908	
Distribution Operations	580	PRO	528,891	WA	Situs	36,105	
Distribution Operations	580	PRO	767,148	SNPD	6.264%	48,054	
Distribution Maintenance	593	PRO	1,598,672	WA	Situs	133,861	
Distribution Maintenance	593	PRO	356,684	SNPD	6.264%	22,343	
Customer Accounts	903	PRO	489,974	CN	6.743%	33,039	
Customer Accounts	903	PRO	233,400	WA	Situs	17,939	
Customer Services	908	PRO	67,618	CN	6.743%	4,559	
Customer Services	908	PRO	121,329	WA	Situs	3,117	
Administrative & General	920	PRO	13,177	WA	Situs	(151)	
Administrative & General	920	PRO	591,115	SO	7.085%	41,878	
Administrative & General	935	PRO	324	WA	Situs	10	
Administrative & General	935	PRO	43,584	SO	7.085%	3,088	
			<u>8,943,314</u>			<u>605,377</u>	13.2.2

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 or more information on how this adjustment was calculated. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2

PAGE 13.2.1

The unadjusted and restated (12 months ended June 2022) labor expenses are summarized on page 4.3.2, Exhibit No. SLC-4. 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, Exhibit No. SLC-4. 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). Union and non-union costs were escalated using the contractual and target rates found on page 13.2.4.
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.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase (Pro Forma) - Year 2

PAGE 13.2.2

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-6C
Regular Ordinary Time	430,865,222	465,794,594	28,283,658	477,431,957	11,637,363	
Overtime	76,879,725	83,112,209	5,046,682	85,188,675	2,076,467	
Premium Pay	13,956,954	15,088,417	916,188	15,465,384	376,967	
Subtotal for Escalation	521,701,902	563,995,219	34,246,528	578,086,016	14,090,797	13.3.3&4
Annual Incentive Plan	32,713,508	35,365,526	2,652,018	36,249,094	883,569	
Payroll Tax Expense	38,800,779	42,009,991	2,642,484	43,087,271	1,077,280	13.2.6
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
Total Payroll Taxes	41,954,125	45,163,337	2,642,484	46,240,617	1,077,280	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	9,202,624	3,494,904	6,286,939	(2,915,685)	13.2.4
Pension Administration	836,131	836,131	-	836,131	-	13.2.4
Post Retirement Benefits	856,324	(35,544)	(891,868)	694,128	729,672	13.2.4
Post Employment Benefits	5,454,165	4,699,391	(754,774)	4,699,391	-	13.2.4
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	53,551,161	55,399,422	1,848,261	53,213,409	(2,186,013)	
Total Labor	733,714,977	783,717,786	41,389,291	797,583,419	13,865,633	13.2.6
Non-Utility and Capitalized Labor	260,469,861	278,220,929	14,693,257	283,143,248	4,922,320	13.2.6
Total Utility Labor	473,245,117	505,496,857	26,696,034	514,440,171	8,943,314	13.2.6
	Ref 4.3.2 Exh. SLC-4		Ref 4.3 Exh. SLC-4		Ref 13.2	

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

PAGE 13.3

	<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:							Exh. SLC-6C
REC Revenues	456	PRO	(200,634)	WA	Situs	(200,634)	13.3.1

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. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

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

WASHINGTON INTER-JURISDICTIONAL METHODOLOGY
Capital Additions, Depreciation, Amortization - Rate Year 2 Adjustments (Tab 14)
PRO FORMA

	14.1	14.2	14.3	14.4	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	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	395,580	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	395,580	-	-	-	-	-
Depreciation	7,769,788	-	2,553,799	-	-	-
Amortization	1,230,831	-	1,230,831	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(2,735,618)	(724,257)	(794,772)	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	892,631	847,954	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	7,553,211	123,696	2,989,857	-	-	-
Operating Rev For Return:	(7,553,211)	(123,696)	(2,989,857)	-	-	-
Rate Base:						
Electric Plant In Service	335,866,633	112,074,898	-	-	-	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:	335,866,633	112,074,898	-	-	-	1,155,586
Rate Base Deductions:						
Accum Prov For Deprec	(51,320,415)	-	-	(42,885,258)	-	(2,039,194)
Accum Prov For Amort	(4,541,117)	-	-	(4,541,117)	-	-
Accum Def Income Tax	2,299,204	271,076	-	-	1,458,889	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	(5,933,675)	-	-	-	(5,933,675)	-
Total Rate Base Deductions	(59,496,003)	271,076	-	(47,426,374)	(4,474,786)	(2,039,194)
Total Rate Base:	276,370,630	112,345,974	-	(47,426,374)	(4,474,786)	(883,608)
Estimated Return on Equity Impact	-4.056%	-1.404%	-0.541%	0.657%	0.050%	0.001%
Estimated Price Change	37,984,330	11,521,362	3,976,826	(4,794,239)	(452,347)	(89,322)
TAX CALCULATION:						
Operating Revenue	(9,396,198)	-	(3,784,630)	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	289,966	254,858	-	-	-	-
Schedule "M" Deductions	3,920,520	3,703,701	-	-	-	-
Income Before Tax	(13,026,753)	(3,448,843)	(3,784,630)	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(13,026,753)	(3,448,843)	(3,784,630)	-	-	-
Federal Income Taxes Before Credits	(2,735,618)	(724,257)	(794,772)	-	-	-
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(2,735,618)	(724,257)	(794,772)	-	-	-

WASHINGTON INTER-JURISDICTIONAL METHODOLOGY
Capital Additions, Depreciation, Amortization - Rate Year 2 Adjustments (Tab 14)
PRO FORMA

	14.6	14.7	14.8	14.9	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	-	-	-	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	-	-	-	395,580	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
Total O&M Expenses	-	-	-	395,580	-
Depreciation	-	14,988	16,193	2,384,688	2,800,120
Amortization	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-
Income Taxes - Federal	-	(4,616)	(40,091)	(583,856)	(588,025)
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	1,721	42,957	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
Total Operating Expenses:	-	12,092	19,059	2,196,411	2,212,095
Operating Rev For Return:	-	(12,092)	(19,059)	(2,196,411)	(2,212,095)
Rate Base:					
Electric Plant In Service	-	794,536	1,801,708	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:	-	794,536	1,801,708	56,661,694	163,378,210
Rate Base Deductions:					
Accum Prov For Deprec	(2,952,541)	(55,394)	(50,242)	(1,047,640)	(2,290,147)
Accum Prov For Amort	-	-	-	-	-
Accum Def Income Tax	725,932	(88,773)	(67,920)	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-
Total Rate Base Deductions	(2,226,609)	(144,167)	(118,162)	(1,047,640)	(2,290,147)
Total Rate Base:	(2,226,609)	650,369	1,683,546	55,614,054	161,088,064
Estimated Return on Equity Impact					
Estimated Return on Equity Impact	0.019%	-0.021%	-0.037%	-1.094%	-2.245%
Estimated Price Change	(225,084)	81,828	195,537	8,543,374	19,226,395
TAX CALCULATION:					
Operating Revenue	-	(14,988)	(16,193)	(2,780,267)	(2,800,120)
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	-	-
Schedule "M" Additions	-	15,041	20,068	-	-
Schedule "M" Deductions	-	22,034	194,785	-	-
Income Before Tax	-	(21,981)	(190,911)	(2,780,267)	(2,800,120)
State Income Taxes					
Taxable Income	-	(21,981)	(190,911)	(2,780,267)	(2,800,120)
Federal Income Taxes Before Credits					
Federal Income Taxes Before Credits	-	(4,616)	(40,091)	(583,856)	(588,025)
Energy & Other Tax Credits	-	-	-	-	-
Federal Income Taxes	-	(4,616)	(40,091)	(583,856)	(588,025)

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam 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	120,189,475	SG-P	7.979%	9,589,651	
Hydro Plant	332	PRO	39,899,707	SG-U	7.979%	3,183,509	
Other Plant	343	PRO	1,651,179	CAGW	22.163%	365,950	
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	518,895,743	SG	7.979%	41,401,537	
Distribution Plant	360	PRO	6,060,090	Situs	WA	215,438	
Distribution Plant	361	PRO	11,734,109	Situs	WA	417,152	
Distribution Plant	362	PRO	97,099,580	Situs	WA	3,451,925	
Distribution Plant	363	PRO	-	Situs	WA	-	
Distribution Plant	364	PRO	119,296,812	Situs	WA	4,241,045	
Distribution Plant	365	PRO	74,619,520	Situs	WA	2,652,751	
Distribution Plant	366	PRO	37,566,097	Situs	WA	1,335,488	
Distribution Plant	367	PRO	86,617,088	Situs	WA	3,079,269	
Distribution Plant	368	PRO	129,026,409	Situs	WA	4,586,935	
Distribution Plant	369	PRO	81,191,191	Situs	WA	2,886,376	
Distribution Plant	370	PRO	22,024,051	Situs	WA	782,963	
Distribution Plant	371	PRO	727,482	Situs	WA	25,862	
Distribution Plant	373	PRO	5,213,987	Situs	WA	185,359	
General Plant	397	PRO	1,706,968	CA	0.000%	-	
General Plant	397	PRO	48,299,549	OR	0.000%	-	
General Plant	397	PRO	3,056,556	WA	100.000%	3,056,556	
General Plant	397	PRO	13,913,475	WYP	0.000%	-	
General Plant	397	PRO	23,961,062	UT	0.000%	-	
General Plant	397	PRO	3,671,144	ID	0.000%	-	
General Plant	397	PRO	(323,073)	WYU	0.000%	-	
General Plant	397	PRO	1,134,651	CAGE	0.000%	-	
General Plant	397	PRO	3,330,063	CAGW	22.163%	738,041	
General Plant	397	PRO	(2,648,976)	SG	7.979%	(211,356)	
General Plant	397	PRO	138,274,306	SO	7.085%	9,796,155	
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>1,690,570,254</u>			<u>94,743,941</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. Supporting documentation detailing the walk-forward of these balances from 2024 levels to 2025 levels are contained in Exhibit No. SLC-4, pages 8.4.4 - 8.4.31.

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

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

PAGE 14.1.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Intangible Plant	303	PRO	-	CA	0.000%	-	
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	0.000%	-	
Intangible Plant	303	PRO	(4,359)	OR	0.000%	-	
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	247,390,503	SO	7.085%	17,526,581	
Intangible Plant	302	PRO	(9,253)	UT	0.000%	-	
Intangible Plant	303	PRO	-	WA	100.000%	-	
Intangible Plant	303	PRO	-	WYP	0.000%	-	
Intangible Plant	303	PRO	-	WYU	0.000%	-	
Intangible Plant	303	PRO	-	SG-P	7.979%	-	
			<u>244,430,757</u>			<u>17,330,957</u>	14.1.3
Total			<u>1,935,001,010</u>			<u>112,074,898</u>	14.1.3

Adjustment to Tax:

Sch M Add - SO - 2025 Bk Depr	SCHMAT	PRO	364,674	SO	7.085%	25,836
Sch M Add - SG - 2025 Bk Depr	SCHMAT	PRO	2,870,390	SG	7.979%	229,022
			<u>3,235,063</u>			<u>254,858</u>
Sch M Ded - SO - 2025 Tax Depr	SCHMDT	PRO	40,623,662	SO	7.085%	2,878,016
Sch M Ded - SG - 2025 Tax Depr	SCHMDT	PRO	10,348,512	SG	7.979%	825,685
			<u>50,972,174</u>			<u>3,703,701</u>
DIT Exp - SO - 2025 Bk Depr	41110	PRO	(89,659)	SO	7.085%	(6,352)
DIT Exp - SG - 2025 Bk Depr	41110	PRO	(705,731)	SG	7.979%	(56,309)
			<u>(795,390)</u>			<u>(62,661)</u>
DIT Exp - SO - 2025 Tax Depr	41010	PRO	9,987,977	SO	7.085%	707,606
DIT Exp - SG - 2025 Tax Depr	41010	PRO	2,544,348	SG	7.979%	203,008
			<u>12,532,325</u>			<u>910,614</u>
ADIT - SO	282	PRO	6,709,349	SO	7.085%	475,329
ADIT - SG	282	PRO	(2,559,958)	SG	7.979%	(204,253)
			<u>4,149,391</u>			<u>271,076</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. Supporting documentation detailing the walk-forward of these balances from 2024 levels to 2025 levels are contained in Exhibit No. SLC-4, pages 8.4.4 - 8.4.31.

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

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

Description	Account	Factor	EPIS Balance	EPIS Balance	Adjustment
			AMA Dec 2024	AMA Dec 2025	
Steam Production Plant:					
Control Area Generation - West	312	CAGW	(0)	(0)	-
Control Area Generation - East	312	CAGE	5,125,461,645	5,126,516,538	1,054,894
Pollution Control	312	CAGE	1,724,141	2,097,364	373,222
System Generation	312	SG	258,433,934	258,313,186	(120,748)
Jim Bridger Generation	312	JBG	(0)	(0)	-
Total Steam Plant			5,385,619,721	5,386,927,088	1,307,368
Hydro Production Plant:					
System Generation	332	SG-P	967,892,365	1,088,081,840	120,189,475
System Generation	332	SG-U	247,896,594	287,796,301	39,899,707
Klamath	332	SG-P	98,522,128	98,522,128	-
Total Hydro Plant			1,314,311,087	1,474,400,269	160,089,182
Other Production Plant:					
Control Area Generation - West	343	CAGW	553,806,718	555,457,897	1,651,179
Control Area Generation - East	343	CAGE	1,512,269,419	1,576,138,250	63,868,831
System Generation	343	SG	116,955	116,955	-
System Generation - Wind	343	SG-W	3,533,268,744	3,575,066,239	41,797,495
Total Other Production Plant			5,599,461,836	5,706,779,341	107,317,504
Transmission Plant:					
Control Area Generation - West	355	CAGW	17,733,809	17,700,125	(33,685)
Control Area Generation - East	355	CAGE	168,851,161	168,851,161	-
System Generation	355	SG	8,188,377,421	8,707,273,164	518,895,743
Total Transmission Plant			8,374,962,392	8,893,824,450	518,862,058
Distribution Plant:					
California	360-373	CA	434,658,507	439,987,338	5,328,831
Oregon	360-373	OR	2,691,461,590	3,021,024,069	329,562,479
Washington	360-373	WA	640,882,829	664,743,393	23,860,564
Eastern Wyoming	360-373	WYP	767,599,326	802,175,121	34,575,794
Utah	360-373	UT	4,087,985,181	4,344,511,370	256,526,189
Idaho	360-373	ID	464,708,152	486,407,232	21,699,080
Western Wyoming	360-373	WYU	148,565,002	148,188,480	(376,522)
Total Distribution Plant			9,235,860,589	9,907,037,002	671,176,414
General Plant:					
California	397	CA	23,937,311	25,644,279	1,706,968
Oregon	397	OR	230,178,761	278,478,311	48,299,549
Washington	397	WA	51,799,167	54,855,723	3,056,556
Eastern Wyoming	397	WYP	113,564,841	127,478,316	13,913,475
Utah	397	UT	295,022,847	318,983,910	23,961,062
Idaho	397	ID	61,620,168	65,291,312	3,671,144
Western Wyoming	397	WYU	18,266,509	17,943,436	(323,073)
Control Area Generation - East	397	CAGE	95,464,350	96,599,000	1,134,651
Control Area Generation - West	397	CAGW	7,295,636	10,625,699	3,330,063
System Generation	397	SG	195,779,193	193,130,217	(2,648,976)
General Office	397	SO	417,719,696	555,994,002	138,274,306
Customer Service	397	CN	14,244,468	13,064,266	(1,180,201)
Jim Bridger	397	JBG	19,937,902	18,697,479	(1,240,424)
Control Area Energy - East	397	CAEE	3,032,583	2,895,208	(137,374)
Total General Plant			1,547,863,430	1,779,681,158	231,817,728

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

Description	Account	Factor	EPIS Balance AMA Dec 2024	EPIS Balance AMA Dec 2025	Adjustment
Mining Plant:					
Coal Mine	399	CAEE	1,822,901	1,822,901	-
Total Mining Plant			1,822,901	1,822,901	-
Intangible Plant:					
California	303	CA	481,167	481,167	-
Customer Service	303	CN	221,762,833	219,722,377	(2,040,456)
Control Area Generation - West	303	CAGW	29,262,744	29,245,958	(16,786)
Control Area Generation - East	303	CAGE	69,043,803	68,841,356	(202,446)
Idaho	303	ID	4,367,348	4,366,313	(1,035)
Oregon	303	OR	4,606,696	4,602,337	(4,359)
Control Area Energy - East	303	CAEE	(214)	(4,874)	(4,660)
Jim Bridger	303	JBG	2,634,359	2,634,359	-
System Generation	303	SG	109,583,625	109,162,586	(421,039)
System Generation	302	SG-P	103,343,101	103,287,114	(55,987)
System Generation	302	SG-U	10,092,243	9,888,519	(203,724)
General Office	303	SO	567,590,045	814,980,548	247,390,503
Utah	302	UT	(26,186,007)	(26,195,260)	(9,253)
Washington	303	WA	2,036,986	2,036,986	-
Eastern Wyoming	303	WYP	5,750,431	5,750,431	-
Western Wyoming	303	WYU	-	-	-
Klamath	303	SG-P	74,111,750	74,111,750	-
Total Intangible Plant			1,178,480,911	1,422,911,667	244,430,757
Total EPIS Balance			32,638,382,866	34,573,383,876	1,935,001,010
			Ref. 8.4.3	Ref. 8.4.31	Ref 14.1
			Exh. SLC-4	Exh. SLC-4	

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Depreciation Expense	403SP	PRO	72,416	CAGE	0.0000%	-	
Steam Depreciation Expense	403SP	PRO	-	CAGW	22.1630%	-	
Steam Depreciation Expense	403SP	PRO	(3,499)	SG	7.9788%	(279)	
Steam Depreciation Expense	403SP	PRO	-	OTHER	0.0000%	-	
Steam Depreciation Expense	403SP	PRO	-	JBG	22.1630%	-	
Hydro Depreciation Expense	403HP	PRO	3,147,943	SG-P	7.9788%	251,167	
Hydro Depreciation Expense	403HP	PRO	1,734,872	SG-U	7.9788%	138,422	
Other Depreciation Expense	403OP	PRO	2,246,142	CAGE	0.0000%	-	
Other Depreciation Expense	403OP	PRO	60,822	CAGW	22.1630%	13,480	
Other Depreciation Expense	403OP	PRO	-	SG	7.9788%	-	
Other Depreciation Expense	403OP	PRO	1,759,107	SG-W	7.9788%	140,355	
Other Depreciation Expense	403OP	PRO	-	Situs	WA	-	
Transmission Depreciation Expense	403TP	PRO	-	CAGE	0.0000%	-	
Transmission Depreciation Expense	403TP	PRO	(600)	CAGW	22.1630%	(133)	
Transmission Depreciation Expense	403TP	PRO	8,893,295	SG	7.9788%	709,576	
Transmission Depreciation Expense	403TP	PRO	-	JBG	22.1630%	-	
Distribution Depreciation Expense	403360	PRO	146,516	Situs	WA	5,564	
Distribution Depreciation Expense	403361	PRO	283,697	Situs	WA	10,774	
Distribution Depreciation Expense	403362	PRO	2,347,592	Situs	WA	89,154	
Distribution Depreciation Expense	403364	PRO	2,884,258	Situs	WA	109,535	
Distribution Depreciation Expense	403365	PRO	1,804,088	Situs	WA	68,514	
Distribution Depreciation Expense	403366	PRO	908,242	Situs	WA	34,492	
Distribution Depreciation Expense	403367	PRO	2,094,155	Situs	WA	79,530	
Distribution Depreciation Expense	403368	PRO	3,119,492	Situs	WA	118,469	
Distribution Depreciation Expense	403369	PRO	1,962,972	Situs	WA	74,548	
Distribution Depreciation Expense	403370	PRO	532,479	Situs	WA	20,222	
Distribution Depreciation Expense	403371	PRO	17,588	Situs	WA	668	
Distribution Depreciation Expense	403373	PRO	126,059	Situs	WA	4,787	
General Depreciation Expense	403GP	PRO	34,418	CA	0.0000%	-	
General Depreciation Expense	403GP	PRO	1,121,940	OR	0.0000%	-	
General Depreciation Expense	403GP	PRO	72,285	WA	100.0000%	72,285	
General Depreciation Expense	403GP	PRO	344,434	WYP	0.0000%	-	
General Depreciation Expense	403GP	PRO	505,071	UT	0.0000%	-	
General Depreciation Expense	403GP	PRO	72,925	ID	0.0000%	-	
General Depreciation Expense	403GP	PRO	(6,755)	WYU	0.0000%	-	
General Depreciation Expense	403GP	PRO	33,057	CAGE	0.0000%	-	
General Depreciation Expense	403GP	PRO	158,575	CAGW	22.1630%	35,145	
General Depreciation Expense	403GP	PRO	(102,102)	SG	7.9788%	(8,146)	
General Depreciation Expense	403GP	PRO	8,408,009	SO	7.0846%	595,672	
General Depreciation Expense	403GP	PRO	(24,320)	JBG	22.1630%	(5,390)	
General Depreciation Expense	403GP	PRO	-	JBE	0.0000%	-	
General Depreciation Expense	403GP	PRO	(68,412)	CN	6.7430%	(4,613)	
General Depreciation Expense	403GP	PRO	(4,978)	CAEE	0.0000%	-	
Total Depreciation Expense			<u>44,681,784</u>			<u>2,553,799</u>	14.2.2

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.

**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:							
Intangible Amortization	404IP	PRO	-	CA	0.0000%	-	
Intangible Amortization	404IP	PRO	(135,547)	CN	6.7430%	(9,140)	
Intangible Amortization	404IP	PRO	-	JBG	22.1630%	-	
Intangible Amortization	404IP	PRO	-	OTHER	0.0000%	-	
Intangible Amortization	404IP	PRO	(5)	ID	0.0000%	-	
Intangible Amortization	404IP	PRO	(11)	OR	0.0000%	-	
Intangible Amortization	404IP	PRO	(932)	CAEE	0.0000%	-	
Intangible Amortization	404IP	PRO	(13,698)	SG	7.9788%	(1,093)	
Intangible Amortization	404IP	PRO	(8,342)	CAGE	0.0000%	-	
Intangible Amortization	404IP	PRO	(299)	CAGW	22.1630%	(66)	
Intangible Amortization	404IP	PRO	(1,452)	SG-P	7.9788%	(116)	
Intangible Amortization	404IP	PRO	(6,513)	SG-U	7.9788%	(520)	
Intangible Amortization	404IP	PRO	17,527,720	SO	7.0846%	1,241,766	
Intangible Amortization	404IP	PRO	13	UT	0.0000%	-	
Intangible Amortization	404IP	PRO	-	WA	100.0000%	-	
Intangible Amortization	404IP	PRO	-	WYP	0.0000%	-	
Intangible Amortization	404IP	PRO	-	WYU	0.0000%	-	
Hydro Amortization	404HP	PRO	-	SG-U	7.9788%	-	
Hydro Amortization	404HP	PRO	-	SG-P	7.9788%	-	
Other Amortization	404OP	PRO	-	CAGE	0.0000%	-	
General Amortization	404GP	PRO	-	CA	0.0000%	-	
General Amortization	404GP	PRO	-	CN	6.7430%	-	
General Amortization	404GP	PRO	-	OR	0.0000%	-	
General Amortization	404GP	PRO	-	ID	0.0000%	-	
General Amortization	404GP	PRO	-	SO	7.0846%	-	
General Amortization	404GP	PRO	-	UT	0.0000%	-	
General Amortization	404GP	PRO	-	WA	100.0000%	-	
General Amortization	404GP	PRO	-	WYP	0.0000%	-	
General Amortization	404GP	PRO	-	WYU	0.0000%	-	
			<u>17,360,935</u>			<u>1,230,831</u>	14.2.3
		Total	<u>62,042,719</u>			<u>3,784,630</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.

**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	259,985,817	260,058,233	72,416
Control Area Generation - West	403SP	CAGW	(0)	(0)	-
System Generation	403SP	SG	2,889,058	2,866,671	(22,386)
Renewable - Blundell	403SP	SG	4,599,469	4,618,356	18,887
Jim Bridger Generation	403SP	JBG	(0)	(0)	-
Total Steam Plant			<u>267,474,343</u>	<u>267,543,260</u>	<u>68,917</u>
Hydro Production Plant:					
System Generation	403HP	SG-U	10,778,746	12,513,618	1,734,872
System Generation	403HP	SG-P	24,965,618	28,113,561	3,147,943
Klamath	403HP	SG-P	-	-	-
Total Hydro Plant			<u>35,744,364</u>	<u>40,627,178</u>	<u>4,882,815</u>
Other Production Plant:					
Control Area Generation - East	403OP	CAGE	53,183,563	55,429,705	2,246,142
Control Area Generation - West	403OP	CAGW	20,399,659	20,460,481	60,822
System Generation - Wind	403OP	SG-W	148,702,612	150,461,719	1,759,107
System Generation	403OP	SG	228	228	-
Oregon	403OP	OR	-	-	-
Utah	403OP	UT	-	-	-
Total Other Production Plant			<u>222,286,062</u>	<u>226,352,133</u>	<u>4,066,071</u>
Transmission Plant:					
Control Area Generation - East	403TP	CAGE	2,893,921	2,893,921	-
Control Area Generation - West	403TP	CAGW	315,662	315,062	(600)
Jim Bridger Generation	403TP	JBG	-	-	-
System Generation	403TP	SG	140,339,663	149,232,958	8,893,295
Total Transmission Plant			<u>143,549,246</u>	<u>152,441,941</u>	<u>8,892,695</u>
Distribution Plant:					
California	403364	CA	11,801,003	11,945,681	144,678
Oregon	403364	OR	61,214,711	68,710,294	7,495,582
Washington	403364	WA	16,552,377	17,168,635	616,258
Eastern Wyoming	403364	WYP	20,388,536	21,306,919	918,383
Utah	403364	UT	103,778,330	110,290,550	6,512,220
Idaho	403364	ID	11,778,573	12,328,561	549,989
Western Wyoming	403364	WYU	3,934,041	3,924,071	(9,970)
Total Distribution Plant			<u>229,447,571</u>	<u>245,674,710</u>	<u>16,227,139</u>
General Plant:					
California	403GP	CA	472,452	506,870	34,418
Oregon	403GP	OR	5,215,426	6,337,366	1,121,940
Washington	403GP	WA	1,165,112	1,237,397	72,285
Eastern Wyoming	403GP	WYP	2,697,346	3,041,781	344,434
Utah	403GP	UT	6,218,042	6,723,113	505,071
Idaho	403GP	ID	1,217,419	1,290,345	72,925
Western Wyoming	403GP	WYU	381,933	375,178	(6,755)
Control Area Generation - East	403GP	CAGE	2,781,259	2,814,316	33,057
Control Area Generation - West	403GP	CAGW	347,412	505,986	158,575
System Generation	403GP	SG	7,546,080	7,443,978	(102,102)
General Office	403GP	SO	25,289,786	33,697,795	8,408,009
Jim Bridger Generation	403GP	JBG	390,906	366,586	(24,320)
Jim Bridger Generation	403GP	JBE	-	-	-
Customer Service	403GP	CN	825,702	757,290	(68,412)
Control Area Energy - East	403GP	CAEE	109,884	104,906	(4,978)
Total General Plant			<u>54,658,759</u>	<u>65,202,907</u>	<u>10,544,148</u>
Total Depreciation Expense			<u><u>953,160,345</u></u>	<u><u>997,842,130</u></u>	<u><u>44,681,784</u></u>

Ref 14.2

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	14,731,619	14,596,072	(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	3,565,195	3,551,497	(13,698)
Control Area Generation - East	404IP	CAGE	2,844,883	2,836,541	(8,342)
Control Area Generation - West	404IP	CAGW	521,723	521,424	(299)
Klamath Hydro Relicensing	404IP	SG-P	-	-	-
General Office	404IP	SO	40,213,991	57,741,711	17,527,720
General Office	404IP	OTHER	-	-	-
System Generation	404IP	SG-U	322,641	316,128	(6,513)
System Generation	404IP	SG-P	2,679,539	2,678,088	(1,452)
Utah	404IP	UT	36,746	36,759	13
Washington	404IP	WA	125	125	-
Eastern Wyoming	404IP	WYP	128,061	128,061	-
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			<u>65,385,414</u>	<u>82,746,348</u>	<u>17,360,935</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>66,123,062</u>	<u>83,483,996</u>	<u>17,360,935</u>
					<u>Ref 14.2.1</u>
Total Depreciation and Amortization			<u>1,019,283,407</u>	<u>1,081,326,126</u>	<u>62,042,719</u>
			<u>Ref. 6.1.21</u>	<u>Ref. 6.1.21</u>	
			<u>Exh. SLC-4</u>	<u>Exh. SLC-4</u>	

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

PAGE 14.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Depreciation Reserve	108SP	PRO	(231,845,036)	CAGE	0.0000%	-	
Steam Depreciation Reserve	108SP	PRO	0	CAGW	22.1630%	0	
Steam Depreciation Reserve	108SP	PRO	(2,105,305)	SG	7.9788%	(167,978)	
Steam Depreciation Reserve	108SP	PRO	0	JBG	22.1630%	0	
Hydro Depreciation Reserve	108HP	PRO	(21,792,319)	SG-P	7.9788%	(1,738,761)	
Hydro Depreciation Reserve	108HP	PRO	(10,111,747)	SG-U	7.9788%	(806,794)	
Other Depreciation Reserve	108OP	PRO	(34,376,674)	CAGE	0.0000%	-	
Other Depreciation Reserve	108OP	PRO	(19,279,141)	CAGW	22.1630%	(4,272,833)	
Other Depreciation Reserve	108OP	PRO	(228)	SG	7.9788%	(18)	
Other Wind Depreciation Reserve	108OP	PRO	(147,462,245)	SG-W	7.9788%	(11,765,684)	
Transmission Depreciation Reserve	108TP	PRO	(2,893,921)	CAGE	0.0000%	-	
Transmission Depreciation Reserve	108TP	PRO	(281,677)	CAGW	22.1630%	(62,428)	
Transmission Depreciation Reserve	108TP	PRO	(122,426,328)	SG	7.9788%	(9,768,124)	
Transmission Depreciation Reserve	108TP	PRO	-	JBG	22.1630%	-	
Distribution Depreciation Reserve	108360	PRO	(1,415,213)	Situs	WA	(111,148)	
Distribution Depreciation Reserve	108361	PRO	(2,740,267)	Situs	WA	(215,215)	
Distribution Depreciation Reserve	108362	PRO	(22,675,669)	Situs	WA	(1,780,899)	
Distribution Depreciation Reserve	108364	PRO	(27,859,390)	Situs	WA	(2,188,018)	
Distribution Depreciation Reserve	108365	PRO	(17,425,900)	Situs	WA	(1,368,593)	
Distribution Depreciation Reserve	108366	PRO	(8,772,812)	Situs	WA	(688,998)	
Distribution Depreciation Reserve	108367	PRO	(20,227,692)	Situs	WA	(1,588,640)	
Distribution Depreciation Reserve	108368	PRO	(30,131,543)	Situs	WA	(2,366,468)	
Distribution Depreciation Reserve	108369	PRO	(18,960,583)	Situs	WA	(1,489,124)	
Distribution Depreciation Reserve	108370	PRO	(5,143,278)	Situs	WA	(403,942)	
Distribution Depreciation Reserve	108371	PRO	(169,889)	Situs	WA	(13,343)	
Distribution Depreciation Reserve	108373	PRO	(1,217,623)	Situs	WA	(95,630)	
General Depreciation Reserve	108GP	PRO	(362,994)	CA	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(3,235,661)	OR	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(838,538)	WA	100.0000%	(838,538)	
General Depreciation Reserve	108GP	PRO	(2,880,173)	WYP	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(8,015,084)	UT	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(1,986,959)	ID	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(517,175)	WYU	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(1,162,188)	CAGE	0.0000%	-	
General Depreciation Reserve	108GP	PRO	(276,011)	CAGW	22.1630%	(61,172)	
General Depreciation Reserve	108GP	PRO	(4,598,958)	SG	7.9788%	(366,941)	
General Depreciation Reserve	108GP	PRO	(10,785,076)	SO	7.0846%	(764,077)	
General Depreciation Reserve	108GP	PRO	53,681	JBG	22.1630%	11,897	
General Depreciation Reserve	108GP	PRO	388,705	CN	6.7430%	26,210	
General Depreciation Reserve	108GP	PRO	(4,294)	CAEE	0.0000%	-	
Mining Depreciation Reserve	108MP	PRO	-	CAEE	0.0000%	-	
Total Depreciation Reserve			<u>(783,535,204)</u>			<u>(42,885,258)</u>	14.3.2

Description of Adjustment:

This adjustment steps forward the depreciation reserve through calendar year 2025. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service in rate base for the calendar year 2025. Supporting documentation detailing the calculation of 2025 depreciation and amortization reserves levels are provided in Exhibit No. SLC-4, pages 6.2.4-6.2.17.

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

PAGE 14.3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Intangible Amortization Reserve	111IP	PRO	(92)	CA	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(12,623,390)	CN	6.7430%	(851,193)	
Intangible Amortization Reserve	111IP	PRO	(21,526)	ID	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(2,638,266)	CAGE	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(7,105)	OR	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	5,169	CAEE	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(3,137,308)	SG	7.9788%	(250,319)	
Intangible Amortization Reserve	111IP	PRO	(504,787)	CAGW	22.1630%	(111,876)	
Intangible Amortization Reserve	111IP	PRO	(306,808)	JBG	22.1630%	(67,998)	
Intangible Amortization Reserve	111IP	PRO	(2,622,827)	SG-P	7.9788%	(209,269)	
Intangible Amortization Reserve	111IP	PRO	(115,660)	SG-U	7.9788%	(9,228)	
Intangible Amortization Reserve	111IP	PRO	(41,107,210)	SO	7.0846%	(2,912,274)	
Intangible Amortization Reserve	111IP	PRO	(27,499)	UT	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	(125)	WA	100.0000%	(125)	
Intangible Amortization Reserve	111IP	PRO	(128,061)	WYP	0.0000%	-	
Intangible Amortization Reserve	111IP	PRO	-	WYU	0.0000%	-	
Hydro Amortization Reserve	111HP	PRO	(312,376)	SG-P	7.9788%	(24,924)	
Hydro Amortization Reserve	111HP	PRO	-	SG-U	7.9788%	-	
Other Amortization Reserve	111OP	PRO	-	CAGE	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	CA	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	CN	6.7430%	-	
General Amortization Reserve	111GP	PRO	-	SG	7.9788%	-	
General Amortization Reserve	111GP	PRO	(143,641)	OR	0.0000%	-	
General Amortization Reserve	111GP	PRO	(108,292)	SO	7.0846%	(7,672)	
General Amortization Reserve	111GP	PRO	-	ID	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	UT	0.0000%	-	
General Amortization Reserve	111GP	PRO	(96,240)	WA	100.0000%	(96,240)	
General Amortization Reserve	111GP	PRO	(77,099)	WYP	0.0000%	-	
General Amortization Reserve	111GP	PRO	-	WYU	0.0000%	-	
			<u>(63,973,142)</u>			<u>(4,541,117)</u>	14.3.3
Grand Total			<u>(847,508,346)</u>			<u>(47,426,374)</u>	

Description of Adjustment:

This adjustment steps forward the depreciation reserve through calendar year 2025. This adjustment reflects reserve balances on the Average-of-Monthly-Averages (AMA) methodology, consistent with the methodology used to include electric plant in-service in rate base for the calendar year 2025. Supporting documentation detailing the calculation of 2025 depreciation and amortization reserves levels are provided in Exhibit No. SLC-4, pages 6.2.4-6.2.17.

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

Description	Account	Factor	Reserve AMA Dec 2024	Reserve AMA Dec 2025	Adjustment
DEPRECIATION RESERVE					
Steam Production Plant:					
Control Area Generation - East	108SP	CAGE	(3,125,683,496)	(3,350,448,110)	(224,764,614)
Control Area Generation - West	108SP	CAGW	0	0	0
System Generation	108SP	SG	(4,276,823)	(6,382,127)	(2,105,305)
Renewable - Blundell	108SP	SG	(86,270,971)	(92,486,496)	(6,215,525)
Renewable - Blundell 2	108SP	SG	(13,302,877)	(14,167,773)	(864,896)
Jim Bridger Generation	108SP	JBG	0	0	0
Total Steam Plant			<u>(3,229,534,166)</u>	<u>(3,463,484,507)</u>	<u>(233,950,341)</u>
Hydro Production Plant:					
System Generation	108HP	SG-U	(117,405,602)	(127,517,349)	(10,111,747)
System Generation	108HP	SG-P	(366,085,035)	(387,877,354)	(21,792,319)
Klamath	108HP	SG-P	(94,309,989)	(94,309,989)	-
Total Hydro Plant			<u>(577,800,626)</u>	<u>(609,704,693)</u>	<u>(31,904,067)</u>
Other Production Plant:					
Control Area Generation - East	108OP	CAGE	(381,430,528)	(415,807,202)	(34,376,674)
Control Area Generation - West	108OP	CAGW	(291,236,650)	(310,515,790)	(19,279,141)
System Generation	108OP	SG	(148,388)	(148,616)	(228)
System Generation - Wind	108OP	SG-W	(28,907,277)	(176,369,521)	(147,462,245)
Total Other Plant			<u>(701,722,842)</u>	<u>(902,841,129)</u>	<u>(201,118,288)</u>
Transmission Plant:					
Control Area Generation - East	108TP	CAGE	(53,781,115)	(56,675,036)	(2,893,921)
Control Area Generation - West	108TP	CAGW	(4,513,640)	(4,795,317)	(281,677)
Jim Bridger Generation	108TP	JBG	-	-	-
System Generation	108TP	SG	(2,247,986,598)	(2,370,412,927)	(122,426,328)
Total Transmission Plant			<u>(2,306,281,353)</u>	<u>(2,431,883,280)</u>	<u>(125,601,926)</u>
Distribution Plant:					
California	108364	CA	(169,409,856)	(178,485,749)	(9,075,893)
Oregon	108364	OR	(1,169,464,639)	(1,201,567,852)	(32,103,214)
Washington	108364	WA	(307,340,602)	(319,650,619)	(12,310,018)
Eastern Wyoming	108364	WYP	(328,013,445)	(342,257,797)	(14,244,352)
Utah	108364	UT	(1,242,350,682)	(1,319,284,436)	(76,933,754)
Idaho	108364	ID	(174,427,332)	(182,947,426)	(8,520,094)
Western Wyoming	108364	WYU	(71,751,851)	(75,304,385)	(3,552,534)
Total Distribution Plant			<u>(3,462,758,408)</u>	<u>(3,619,498,266)</u>	<u>(156,739,858)</u>
General Plant:					
California	108GP	CA	(7,931,675)	(8,294,669)	(362,994)
Oregon	108GP	OR	(92,424,823)	(95,660,484)	(3,235,661)
Washington	108GP	WA	(27,173,998)	(28,012,536)	(838,538)
Eastern Wyoming	108GP	WYP	(35,642,216)	(38,522,389)	(2,880,173)
Utah	108GP	UT	(119,143,048)	(127,158,132)	(8,015,084)
Idaho	108GP	ID	(26,158,303)	(28,145,262)	(1,986,959)
Western Wyoming	108GP	WYU	(8,270,840)	(8,788,014)	(517,175)
Control Area Generation - East	108GP	CAGE	(46,068,027)	(47,230,216)	(1,162,188)
Control Area Generation - West	108GP	CAGW	(1,773,032)	(2,049,043)	(276,011)
System Generation	108GP	SG	(90,423,338)	(95,022,296)	(4,598,958)
General Office	108GP	SO	(135,938,677)	(146,723,753)	(10,785,076)
Jim Bridger Generation	108GP	JBG	(7,785,716)	(7,732,035)	53,681
Jim Bridger Energy	108GP	JBE	-	-	-
Customer Service	108GP	CN	(6,588,621)	(6,199,916)	388,705
Control Area Energy - East	108GP	CAEE	(1,687,304)	(1,691,598)	(4,294)
Total General Plant			<u>(607,009,618)</u>	<u>(641,230,343)</u>	<u>(34,220,725)</u>
Mining Plant:					
Control Area Energy - East	108MP	CAEE	-	-	-
Total Mining Plant			<u>-</u>	<u>-</u>	<u>-</u>
Total Depreciation Reserve			<u>(10,885,107,013)</u>	<u>(11,668,642,217)</u>	<u>(783,535,204)</u>

Ref 14.3

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

Description	Account	Factor	Reserve AMA Dec 2024	Reserve AMA Dec 2025	Adjustment
AMORTIZATION RESERVE					
Intangible Plant:					
California	111IP	CA	(8,151)	(8,243)	(92)
Customer Service	111IP	CN	(195,867,832)	(208,491,222)	(12,623,390)
Idaho	111IP	ID	(1,041,193)	(1,062,719)	(21,526)
Jim Bridger Generation	111IP	JBG	(2,710,571)	(3,017,379)	(306,808)
Oregon	111IP	OR	(154,491)	(161,596)	(7,105)
Control Area Energy - East	111IP	CAEE	3,862	9,031	5,169
System Generation	111IP	SG	(66,387,776)	(69,525,083)	(3,137,308)
Control Area Generation - East	111IP	CAGE	(36,030,764)	(38,669,029)	(2,638,266)
Control Area Generation - West	111IP	CAGW	(22,101,968)	(22,606,756)	(504,787)
General Office	111IP	SO	(395,627,205)	(436,734,415)	(41,107,210)
System Generation	111IP	SG-P	(48,380,076)	(51,002,902)	(2,622,827)
System Generation	111IP	SG-U	(6,739,732)	(6,855,392)	(115,660)
Klamath Hydro Relicensing	111IP	SG-P	(74,111,750)	(74,111,750)	-
Utah	111IP	UT	31,897,674	31,870,175	(27,499)
Washington	111IP	WA	(14,089)	(14,214)	(125)
Eastern Wyoming	111IP	WYP	(742,908)	(870,969)	(128,061)
Western Wyoming	111IP	WYU	-	-	-
Total Intangible Plant			<u>(818,016,970)</u>	<u>(881,252,464)</u>	<u>(63,235,494)</u>
Hydro Production Plant:					
System Generation	111HP	SG-U	-	-	-
System Generation	111HP	SG-P	(4,075,918)	(4,388,293)	(312,376)
Total Hydro Plant			<u>(4,075,918)</u>	<u>(4,388,293)</u>	<u>(312,376)</u>
Other Production Plant:					
Control Area Generation - East	111OP	CAGE	-	-	-
Total Other Plant			<u>-</u>	<u>-</u>	<u>-</u>
General Plant:					
California	111GP	CA	(505,860)	(505,860)	-
General Office	111GP	CN	-	-	-
System Generation	111GP	SG	-	-	-
Oregon	111GP	OR	(5,206,564)	(5,350,205)	(143,641)
General Office	111GP	SO	(1,499,733)	(1,608,025)	(108,292)
Idaho	111GP	ID	(333,771)	(333,771)	-
Utah	111GP	UT	(33,127)	(33,127)	-
Washington	111GP	WA	(2,144,259)	(2,240,498)	(96,240)
Eastern Wyoming	111GP	WYP	(4,665,405)	(4,742,504)	(77,099)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			<u>(14,388,718)</u>	<u>(14,813,990)</u>	<u>(425,272)</u>
Total Amortization Reserve			<u>(836,481,605)</u>	<u>(900,454,747)</u>	<u>(63,973,142)</u>
					Ref 14.3.1
Total Depreciation & Amortization Reserve			<u>(11,721,588,618)</u>	<u>(12,569,096,964)</u>	<u>(847,508,346)</u>
			Ref. 6.2.17	Ref. 6.2.17	
			Exh. SLC-4	Exh. SLC-4	

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

West Side				East Side				Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>		<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>		<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-23	-	-	(4,899,819)	December-23	-	-	(990,157)	December-23	-	-	(5,889,975)
January-24	-	60,700	(4,839,119)	January-24	-	(23,356)	(1,013,513)	January-24	-	37,344	(5,852,632)
February-24	-	60,700	(4,778,419)	February-24	-	(23,356)	(1,036,869)	February-24	-	37,344	(5,815,288)
March-24	-	60,700	(4,717,719)	March-24	-	(23,356)	(1,060,225)	March-24	-	37,344	(5,777,944)
April-24	-	60,700	(4,657,020)	April-24	-	(23,356)	(1,083,581)	April-24	-	37,344	(5,740,601)
May-24	-	60,700	(4,596,320)	May-24	-	(23,356)	(1,106,937)	May-24	-	37,344	(5,703,257)
June-24	-	60,700	(4,535,620)	June-24	-	(23,356)	(1,130,293)	June-24	-	37,344	(5,665,913)
July-24	-	60,700	(4,474,921)	July-24	-	(23,356)	(1,153,649)	July-24	-	37,344	(5,628,569)
August-24	-	60,700	(4,414,221)	August-24	-	(23,356)	(1,177,005)	August-24	-	37,344	(5,591,226)
September-24	-	60,700	(4,353,521)	September-24	-	(23,356)	(1,200,361)	September-24	-	37,344	(5,553,882)
October-24	-	60,700	(4,292,822)	October-24	-	(23,356)	(1,223,717)	October-24	-	37,344	(5,516,538)
November-24	-	60,700	(4,232,122)	November-24	-	(23,356)	(1,247,073)	November-24	-	37,344	(5,479,194)
December-24	-	60,700	(4,171,422)	December-24	-	(23,356)	(1,270,428)	December-24	-	37,344	(5,441,851)

West Side				East Side				Total Resources			
	<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>		<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>		<u>Spend</u>	<u>Accruals</u>	<u>Balance</u>
December-24	-	60,700	(4,171,422)	December-24	-	(23,356)	(1,270,428)	December-24	-	37,344	(5,441,851)
January-25	-	60,700	(4,110,722)	January-25	-	(23,356)	(1,293,784)	January-25	-	37,344	(5,404,507)
February-25	-	60,700	(4,050,023)	February-25	-	(23,356)	(1,317,140)	February-25	-	37,344	(5,367,163)
March-25	-	60,700	(3,989,323)	March-25	-	(23,356)	(1,340,496)	March-25	-	37,344	(5,329,819)
April-25	-	60,700	(3,928,623)	April-25	-	(23,356)	(1,363,852)	April-25	-	37,344	(5,292,476)
May-25	-	60,700	(3,867,924)	May-25	-	(23,356)	(1,387,208)	May-25	-	37,344	(5,255,132)
June-25	-	60,700	(3,807,224)	June-25	-	(23,356)	(1,410,564)	June-25	-	37,344	(5,217,788)
July-25	-	60,700	(3,746,524)	July-25	-	(23,356)	(1,433,920)	July-25	-	37,344	(5,180,444)
August-25	-	60,700	(3,685,825)	August-25	-	(23,356)	(1,457,276)	August-25	-	37,344	(5,143,101)
September-25	-	60,700	(3,625,125)	September-25	-	(23,356)	(1,480,632)	September-25	-	37,344	(5,105,757)
October-25	-	60,700	(3,564,425)	October-25	-	(23,356)	(1,503,988)	October-25	-	37,344	(5,068,413)
November-25	-	60,700	(3,503,725)	November-25	-	(23,356)	(1,527,344)	November-25	-	37,344	(5,031,069)
December-25	-	60,700	(3,443,026)	December-25	-	(23,356)	(1,550,700)	December-25	-	37,344	(4,993,726)

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

PAGE 14.4

	<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
Other Closure Costs	254	PRO	(1,355,736)	WA	100.000%	(1,355,736)	14.4.2
Reclamation Costs	254	PRO	(2,233,092)	WA	100.000%	(2,233,092)	14.4.3
Adjustment to Tax:							
Sch M - Incr. Decom.	SCHMAT	PRO	-	WA	100.000%	-	14.4.1
DIT Expense - Incr. Decom.	41110	PRO	-	WA	100.000%	-	14.4.1
ADIT Balance - Incr. Decom.	190	PRO	576,518	WA	100.000%	576,518	14.4.1
Sch M - Other Closure	SCHMAT	PRO	-	WA	100.000%	-	14.4.2
DIT Exp - Other Closure	41110	PRO	-	WA	100.000%	-	14.4.2
ADIT Bal. - Other Closure	190	PRO	333,329	WA	100.000%	333,329	14.4.2
Sch M - Reclamation Costs	SCHMAT	PRO	-	WA	100.000%	-	14.4.3
DIT Exp. - Reclamation	41110	PRO	-	WA	100.000%	-	14.4.3
ADIT Bal - Reclamation	190	PRO	549,041	WA	100.000%	549,041	14.4.3

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.

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

Page 14.4.1

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

Ref 6.4.4 - Exh. SLC-6C

	<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, Exh. SLC-4
below
Ref 14.4

	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	Ref 6.4.1
	Exh. SLC-4	Exh. SLC-4
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	Ref 14.4	Ref 14.4

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

	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 - Exh. SLC-6C

	<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, Exh. SLC-4
2025 Pro Forma Amount (below)	1,355,736	(6,100,811)	below
Adjustment:	-	(1,355,736)	
			Ref 14.4

	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	Ref 6.4.2
	Exh. SLC-4	Exh. SLC-4
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	Ref 14.4	Ref 14.4

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

Page 14.4.3

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4 - Exh. SLC-6C

Updated Washington Allocation Annual Amount 2,233,092 Ref 6.4.4 - Exh. SLC-6C

	<u>Amortization</u>	<u>Reg. Liability Balance</u>	
Pro Forma Amount (Adj 6.4)	2,233,092	(8,764,770)	<i>Ref. 6.4.3, Exh. SLC-4</i>
Pro Forma Amount (below)	2,233,092	(10,997,862)	<i>below</i>
Adjustment:	-	(2,233,092)	Ref 14.4

	501 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	212,451	212,451	(52,234)	(7,648,224)	1,880,438
Jan-24	186,091	186,091	(45,753)	(7,834,315)	1,926,192
Feb-24	186,091	186,091	(45,753)	(8,020,406)	1,971,945
Mar-24	186,091	186,091	(45,753)	(8,206,497)	2,017,699
Apr-24	186,091	186,091	(45,753)	(8,392,588)	2,063,452
May-24	186,091	186,091	(45,753)	(8,578,679)	2,109,205
Jun-24	186,091	186,091	(45,753)	(8,764,770)	2,154,959
Jul-24	186,091	186,091	(45,753)	(8,950,861)	2,200,712
Aug-24	186,091	186,091	(45,753)	(9,136,952)	2,246,466
Sep-24	186,091	186,091	(45,753)	(9,323,043)	2,292,219
Oct-24	186,091	186,091	(45,753)	(9,509,134)	2,337,973
Nov-24	186,091	186,091	(45,753)	(9,695,225)	2,383,726
Dec-24	186,091	186,091	(45,753)	(9,881,316)	2,429,480
Jan-25	186,091	186,091	(45,753)	(10,067,407)	2,475,233
Feb-25	186,091	186,091	(45,753)	(10,253,498)	2,520,987
Mar-25	186,091	186,091	(45,753)	(10,439,589)	2,566,740
Apr-25	186,091	186,091	(45,753)	(10,625,680)	2,612,493
May-25	186,091	186,091	(45,753)	(10,811,771)	2,658,247
Jun-25	186,091	186,091	(45,753)	(10,997,862)	2,704,000
Jul-25	186,091	186,091	(45,753)	(11,183,953)	2,749,754
Aug-25	186,091	186,091	(45,753)	(11,370,044)	2,795,507
Sep-25	186,091	186,091	(45,753)	(11,556,135)	2,841,261
Oct-25	186,091	186,091	(45,753)	(11,742,226)	2,887,014
Nov-25	186,091	186,091	(45,753)	(11,928,317)	2,932,768
Dec-25	186,091	186,091	(45,753)	(12,114,408)	2,978,521
Annual Total	2,233,092	2,233,092	(549,041)		

AMA 2024	(8,764,770)	2,154,959
	Ref 6.4.3	Ref 6.4.3
	Exh. SLC-4	Exh. SLC-4
AMA 2025	(10,997,862)	2,704,000
	Above	Above

	SCHMAT	41110	ADIT
Dec 2024 Pro forma Tax Amounts (Adj. 6.4)	2,233,092	(549,041)	2,154,959
December 2025 Pro forma Tax Amounts	2,233,092	(549,041)	2,704,000
Adjustment:	-	-	549,041
	Ref 14.4	Ref 14.4	Ref 14.4

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger Mine Rate Base - Year 2

PAGE 14.5

	<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:							
Coal Mine	399	PRO	5,110,194	JBE	22.613%	1,155,586	
Misc. Deferred Debits	186M	PRO	-	JBE	22.613%	-	
Mining Plant Accumulated Depreciation	108MP	PRO	<u>(9,017,654)</u>	JBE	22.613%	<u>(2,039,194)</u>	
Adjustment to Dec 2025 AMA Balance			<u><u>(3,907,460)</u></u>			<u><u>(883,608)</u></u>	
Adjustment to Tax:							
Accumulated Def Inc Tax Balance	190	PRO	-	JBE	22.613%	-	
December 2024 AMA Balance							
Coal Mine			177,206,189				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			<u>(153,623,382)</u>				
			<u><u>23,582,807</u></u>				14.5.1
December 2025 AMA Balance							
Coal Mine			182,316,383				
Misc. Deferred Debits			-				
Mining Plant Accumulated Depreciation			<u>(162,641,036)</u>				
			<u><u>19,675,347</u></u>				14.5.1

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment adds the return into Rate Year 2 results and stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

PacifiCorp
Washington 2023 General Rate Case
Jim Bridger Mine Rate Base - Year 2
(000's)

Bridger Total		Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma													
Description	FERC Account	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	AMA Balance
Structure, Equipment, Mine Dev.	399	263,129	263,151	263,173	263,195	263,459	263,598	263,620	263,827	268,547	268,835	270,598	270,620	271,046	265,809
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclamation Liability	108MP	(224,130)	(225,160)	(226,174)	(227,187)	(228,224)	(229,278)	(230,315)	(231,434)	(232,552)	(233,664)	(234,778)	(235,885)	(237,010)	(230,435)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		38,999	37,991	36,999	36,008	35,235	34,321	33,305	32,393	35,995	35,171	35,820	34,735	34,036	35,374
PacifiCorp Share (66.67%)		25,999	25,327	24,666	24,005	23,490	22,880	22,203	21,595	23,997	23,447	23,880	23,157	22,691	23,583
															Ref 14.5

Bridger Total		Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma Pro Forma													
Description	FERC Account	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	AMA Balance
Structure, Equipment, Mine Dev.	399	271,046	271,451	271,856	272,260	272,665	273,070	273,475	273,879	274,284	274,689	275,094	275,498	275,903	273,475
Deferred Long Wall Costs	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclamation Liability	108MP	(237,010)	(238,155)	(239,282)	(240,421)	(241,564)	(242,722)	(243,906)	(245,058)	(246,228)	(247,460)	(248,712)	(249,943)	(251,162)	(243,962)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		34,036	33,295	32,574	31,840	31,101	30,347	29,569	28,821	28,056	27,229	26,381	25,555	24,741	29,513
PacifiCorp Share (66.67%)		22,691	22,197	21,716	21,226	20,734	20,232	19,712	19,214	18,704	18,153	17,588	17,037	16,494	19,675
															Ref 14.5

December 2024 AMA Balance	23,583	Ref 14.5
December 2025 AMA Balance	19,675	Ref 14.5

**PacifiCorp
Washington 2023 General Rate Case
Existing Coal-Fired Generation Assets - Year 2**

	<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:							
Jim Bridger Steam	312	PRO	-	JBG	22.163%	-	14.6.1
Colstrip Unit 4 Steam	312	PRO	-	CAGW	22.163%	-	14.6.1
Jim Bridger GSU	353	PRO	-	JBG	22.163%	-	14.6.1
Colstrip 4 GSU	353	PRO	-	CAGW	22.163%	-	14.6.1
Adjustment to Depreciation Expense:							
Jim Bridger Steam	403SP	PRO	-	JBG	22.163%	-	14.6.1
Colstrip Unit 4 Steam	403SP	PRO	-	CAGW	22.163%	-	14.6.1
Jim Bridger GSU	403TP	PRO	-	JBG	22.163%	-	14.6.1
Colstrip 4 GSU	403TP	PRO	-	CAGW	22.163%	-	14.6.1
Adjustment to Depreciation Reserve:							
Jim Bridger Steam	108SP	PRO	(10,740,317)	JBG	22.163%	(2,380,375)	14.6.1
Colstrip Unit 4 Steam	108SP	PRO	(2,581,631)	CAGW	22.163%	(572,166)	14.6.1
Jim Bridger GSU	108TP	PRO	-	JBG	22.163%	-	14.6.1
Colstrip 4 GSU	108TP	PRO	-	CAGW	22.163%	-	14.6.1
Adjustment to Tax:							
Accum Def Inc Tax Bal - Jim Bridger Steam	282	PRO	2,640,684	JBG	22.163%	585,254	
Accum Def Inc Tax Balance - Colstrip Steam	282	PRO	634,740	CAGW	22.163%	140,677	

Description of Adjustment:

This adjustment takes the existing rate base balances for Colstrip Unit 4 and the Jim Bridger plant and walks the net book value of these assets from calendar year 2024 to calendar year 2025 on an average-of-monthly-averages (AMA) basis. The adjustment also includes the corresponding adjustment depreciation expense and reserves balance, and corresponding tax impacts.

PacifiCorp
Washington 2023 General Rate Case
Existing Coal-Fired Generation Assets - Year 1

Electric Plant 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	AMA Dec-24	AMA Dec-25
312	JBG	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123
403SP	JBG	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903
403TP	JBG	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156
403TP	CAGW	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943

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	12 ME Dec-24	12 ME Dec-25
403SP	JBG	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123	527,123
403SP	JBG	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903	367,903
403TP	JBG	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156	215,156
403TP	CAGW	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943	1,969,943

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	AMA Dec-24	AMA Dec-25
108SP	JBG	(1,287,522,812)	(1,286,417,638)	(1,283,312,665)	(1,280,207,691)	(1,271,102,718)	(1,261,997,744)	(1,262,892,770)	(1,263,787,797)	(1,264,682,823)	(1,265,577,849)	(1,266,472,876)	(1,267,367,902)	(1,268,262,929)	(1,262,152,454)	(1,262,892,770)
108TP	JBG	(123,322,134)	(123,537,270)	(123,752,406)	(123,967,542)	(124,182,678)	(124,397,814)	(124,612,950)	(124,828,086)	(125,043,222)	(125,258,357)	(125,473,493)	(125,688,629)	(125,903,765)	(122,031,319)	(124,612,950)
108TP	CAGW	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)	(14,079,459)
108TP	CAGW	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)	(1,900,265)

	AMA Balance Dec 2024	AMA Balance Dec 2025	Adjustment
312	1,225,557,083	1,225,557,083	-
403SP	113,728,226	113,728,226	-
403TP	14,443,972	14,443,972	-
353	1,969,943	1,969,943	-
403SP	10,740,317	10,740,317	Ref. 14.6
403TP	2,581,631	2,581,631	Ref. 14.6
403TP	-	-	Ref. 14.6
108SP	(1,282,152,454)	(1,292,892,770)	(10,740,317) Ref. 14.6
108TP	(122,031,319)	(124,612,950)	(2,581,631) Ref. 14.6
108TP	(14,079,459)	(14,079,459)	Ref. 14.6
108TP	(1,900,265)	(1,900,265)	Ref. 14.6

**Ref: AGI, T0.5
Ecn: SLC-4

Depreciation Through 2023
Depreciation Rate - Bridger Steam
Depreciation Rate - Colstrip Steam
Depreciation Rate - Bridger Trans (GSU)
Depreciation Rate - Colstrip-4 Trans (GSU)
439,090

Depreciation After 2023
Depreciation Rate - Bridger Steam U1 & U2**
Depreciation Rate - Bridger Steam U3 & U4
Depreciation Rate - Bridger Trans (GSU)
Depreciation Rate - Colstrip-4 Trans (GSU)
0.000%

**Includes Jim Bridger Common Plant

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

PAGE 14.7

	<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:							
Jim Bridger 3&4 - Capital - Steam	312	PRO	954,171	JBG	22.163%	211,473	14.7.1
Jim Bridger 3&4 - Capital - General	397	PRO	54,447	JBG	22.163%	12,067	14.7.1
Colstrip 4 Capital - Steam	312	PRO	2,576,353	CAGW	22.163%	570,997	14.7.1
Adjustment to Depreciation Expense:							
JB 3&4 - Depr. Exp. - Steam	403SP	PRO	8,074	JBG	22.163%	1,789	14.7.1
JB 3&4 - Depr. Exp. - General	403GP	PRO	1,067	JBG	22.163%	237	14.7.1
Colstrip 4 - Steam Depr. Expense	403SP	PRO	58,483	CAGW	22.163%	12,962	14.7.1
Adjustment to Depreciation Reserve:							
JB 3&4 - Depr. Res. - Steam	108SP	PRO	(109,778)	JBG	22.163%	(24,330)	14.7.1
JB 3&4 - Depr. Res. - General	108GP	PRO	(4,268)	JBG	22.163%	(946)	14.7.1
Colstrip 4 - Depr. Res. - Steam	108SP	PRO	(135,893)	CAGW	22.163%	(30,118)	14.7.1
Adjustment to Tax:							
Sch M Adj - Jim Bridger Steam	SCHMAT	PRO	8,313	JBG	22.163%	1,843	
Sch M Adj - Jim Bridger General	SCHMDT	PRO	(1,483)	JBG	22.163%	(329)	
DIT Expense - Jim Bridger Steam	41110	PRO	(2,043)	JBG	22.163%	(453)	
DIT Expense - Jim Bridger General	41010	PRO	(363)	JBG	22.163%	(80)	
ADIT Balance - Jim Bridger Steam	282	PRO	(311,802)	JBG	22.163%	(69,105)	
Sch M Adj - Jim Bridger General	SCHMAT	PRO	1,067	JBG	22.163%	236	
Sch M Adj - Jim Bridger Steam	SCHMDT	PRO	(4,402)	JBG	22.163%	(976)	
DIT Expense - Jim Bridger General	41110	PRO	(262)	JBG	22.163%	(58)	
DIT Expense - Jim Bridger Steam	41010	PRO	(1,082)	JBG	22.163%	(240)	
ADIT Balance - Jim Bridger General	282	PRO	(11,320)	JBG	22.163%	(2,509)	
Sch M Adj - Colstrip 4 Steam	SCHMAT	PRO	58,483	CAGW	22.163%	12,962	
Sch M Adj - Colstrip 4 General	SCHMDT	PRO	105,304	CAGW	22.163%	23,339	
DIT Expense - Colstrip 4 Steam	41110	PRO	(14,379)	CAGW	22.163%	(3,187)	
DIT Expense - Colstrip 4 General	41010	PRO	25,892	CAGW	22.163%	5,738	
ADIT Balance - Colstrip 4 Steam	282	PRO	(77,425)	CAGW	22.163%	(17,160)	

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.

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

Electric Plant 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	AMA Dec-25
Jim Bridger 3-4	JBG	12,954,718	12,972,696	12,989,282	13,004,458	13,018,206	13,048,153	13,964,830	13,974,178	13,982,021	13,986,338	13,993,107	13,996,309	14,031,676	13,535,398
Colstrip 4	CAGW	6,973,094	6,973,094	6,973,094	6,973,094	6,973,094	6,973,094	6,973,094	6,973,094	6,973,094	6,973,094	6,973,094	6,973,094	6,984,884	6,973,583
Jim Bridger 3-4	JBG	237,970	238,308	238,620	238,905	239,163	239,395	239,598	239,774	239,921	240,040	240,129	240,190	241,235	239,470

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	AMA Dec-25
403SP	JBG	106,454	9,141	9,153	9,164	9,174	9,190	9,524	9,850	9,856	9,861	9,865	9,868	9,881	114,528	114,528
Colstrip 4	CAGW	99,817	13,191	13,191	13,191	13,191	13,191	13,191	13,191	13,191	13,191	13,191	13,191	13,202	158,300	158,300
Jim Bridger 3-4	JBG	3,628	389	390	390	391	391	391	392	392	392	392	392	393	4,695	4,695

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	AMA Dec-25
Jim Bridger 3-4	JBG	(151,466)	(160,607)	(169,760)	(178,925)	(188,099)	(197,289)	(206,813)	(216,663)	(226,519)	(236,380)	(246,245)	(256,113)	(265,984)	(207,679)
Colstrip 4	CAGW	(199,952)	(213,143)	(226,334)	(239,524)	(252,715)	(265,906)	(279,097)	(292,287)	(305,478)	(318,669)	(331,860)	(345,051)	(358,252)	(279,097)
Jim Bridger 3-4	JBG	(6,992)	(7,381)	(7,770)	(8,160)	(8,551)	(8,942)	(9,333)	(9,725)	(10,117)	(10,509)	(10,901)	(11,293)	(11,687)	(9,335)

	Pro-Rated AMA Dec 2024	Pro-Rated AMA Dec 2025	Adjustment
312	12,581,227	13,535,398	954,171 Ref. 14.7
312	4,397,231	6,973,583	2,576,353 Ref. 14.7
397	185,024	239,470	54,447 Ref. 14.7
403SP	106,454	114,528	8,074 Ref. 14.7
403SP	99,817	158,300	58,483 Ref. 14.7
403GP	3,628	4,695	1,067 Ref. 14.7
108SP	(97,900)	(207,679)	(109,778) Ref. 14.7
108SP	(143,204)	(279,097)	(135,893) Ref. 14.7
108GP	(5,067)	(9,335)	(4,268) Ref. 14.7

Ref 10.6.1
Exh. SLC-4

*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 Plant Additions - Year 2

Page 14.7.2

Jim Bridger 3-4 - Projects	FERC Account	In-Service Date	Factor	Investment Type	CY 2025 Plant Adds	Ref#
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	1,484,290	
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	14,243,464	
Projects less than \$1 million - Steam - 2025	312	Various	JBG	Programmatic	2,896,098	
Projects less than \$1 million - General - 2025	397	Various	JBG	Specific	-	
Projects less than \$1 million - General - 2025	397	Various	JBG	Programmatic	199,896	
					<u>27,774,646</u>	
Total General Plant					199,896	14.7.5
Total Steam Plant					27,574,751	14.7.4

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

Colstrip 4 Projects	FERC Account	In-Service Date	Factor	Investment Type	CY 2025 Plant Adds	Ref#
Projects less than \$1 million - Steam - 2025	312	Dec-25	CAGW	Programmatic	293,492	14.7.6

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

Page 14.7.4

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	1,232,266	42	186	22.6%	278,254
2022	Aug-22	257,547	41	185	22.2%	57,078
2022	Sep-22	410,126	40	184	21.7%	89,158
2022	Oct-22	267,540	39	183	21.3%	57,017
2022	Nov-22	241,569	38	182	20.9%	50,437
2022	Dec-22	2,127,444	37	181	20.4%	434,892
2022 Total		4,536,492				966,836
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	598,523	24	168	14.3%	85,503
2024	Feb-24	598,523	23	167	13.8%	82,431
2024	Mar-24	598,523	22	166	13.3%	79,322
2024	Apr-24	246,469	21	165	12.7%	31,369
2024	May-24	246,469	20	164	12.2%	30,057
2024	Jun-24	281,310	19	163	11.7%	32,791
2024	Jul-24	246,469	18	162	11.1%	27,385
2024	Aug-24	246,469	17	161	10.6%	26,025
2024	Sep-24	285,146	16	160	10.0%	28,515
2024	Oct-24	246,469	15	159	9.4%	23,252
2024	Nov-24	246,469	14	158	8.9%	21,839
2024	Dec-24	2,757,762	13	157	8.3%	228,350
2024 Total		6,598,598				696,839
2025	Jan-25	233,716	12	156	7.7%	17,978
2025	Feb-25	233,716	11	155	7.1%	16,586
2025	Mar-25	233,716	10	154	6.5%	15,176
2025	Apr-25	233,716	9	153	5.9%	13,748
2025	May-25	568,996	8	152	5.3%	29,947
2025	Jun-25	19,774,014	7	151	4.6%	916,676
2025	Jul-25	233,716	6	150	4.0%	9,349
2025	Aug-25	233,716	5	149	3.4%	7,843
2025	Sep-25	233,716	4	148	2.7%	6,317
2025	Oct-25	233,716	3	147	2.0%	4,770
2025	Nov-25	233,716	2	146	1.4%	3,202
2025	Dec-25	5,128,301	1	145	0.7%	35,368
2025 Total		27,574,751				1,076,959
		Ref 14.7.2				
Pro Rated Grand Total						14,031,676
						Ref 14.7.1

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

Year	In-Service	Amount	WA Months	IRP Months	Proration %	Pro-Rated Amount
2022	Jul-22	-	42	186	22.6%	-
2022	Aug-22	729	41	185	22.2%	162
2022	Sep-22	-	40	184	21.7%	-
2022	Oct-22	-	39	183	21.3%	-
2022	Nov-22	-	38	182	20.9%	-
2022	Dec-22	784,607	37	181	20.4%	160,389
2022 Total		785,336				160,551
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	4,138	24	168	14.3%	591
2024	Feb-24	4,138	23	167	13.8%	570
2024	Mar-24	4,138	22	166	13.3%	548
2024	Apr-24	4,138	21	165	12.7%	527
2024	May-24	4,138	20	164	12.2%	505
2024	Jun-24	4,138	19	163	11.7%	482
2024	Jul-24	4,138	18	162	11.1%	460
2024	Aug-24	4,138	17	161	10.6%	437
2024	Sep-24	4,138	16	160	10.0%	414
2024	Oct-24	678,954	15	159	9.4%	64,052
2024	Nov-24	4,138	14	158	8.9%	367
2024	Dec-24	4,138	13	157	8.3%	343
2024 Total		724,474				69,295
2025	Jan-25	4,392	12	156	7.7%	338
2025	Feb-25	4,392	11	155	7.1%	312
2025	Mar-25	4,392	10	154	6.5%	285
2025	Apr-25	4,392	9	153	5.9%	258
2025	May-25	4,392	8	152	5.3%	231
2025	Jun-25	4,392	7	151	4.6%	204
2025	Jul-25	4,392	6	150	4.0%	176
2025	Aug-25	4,392	5	149	3.4%	147
2025	Sep-25	4,392	4	148	2.7%	119
2025	Oct-25	4,392	3	147	2.0%	90
2025	Nov-25	4,392	2	146	1.4%	60
2025	Dec-25	151,588	1	145	0.7%	1,045
2025 Total		199,896				3,265
		Ref 14.7.2				
Pro Rated Grand Total						241,235
						Ref 14.7.1

PacifiCorp
Washington 2023 General Rate Case
Colstrip 4 Capital Additions Proration

Page 14.7.6

Year	In-Service	Amount	WA Months	IRP Months		Proration %	Pro-Rated Amount
2022	Jul-22	4,490,818	42		66	63.6%	2,857,793
2022	Aug-22	186,446	41		65	63.1%	117,604
2022	Sep-22	37,448	40		64	62.5%	23,405
2022	Oct-22	-	39		63	61.9%	-
2022	Nov-22	-	38		62	61.3%	-
2022	Dec-22	54,329	37		61	60.7%	32,954
2022 Total		<u>4,769,041</u>					<u>3,031,756</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	816,230	25		49	51.0%	416,444
2023 Total		<u>816,230</u>					<u>416,444</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	5,803,865	17		41	41.5%	2,406,481
2024	Sep-24	-	16		40	40.0%	-
2024	Oct-24	-	15		39	38.5%	-
2024	Nov-24	-	14		38	36.8%	-
2024	Dec-24	3,183,177	13		37	35.1%	1,118,414
2024 Total		<u>8,987,043</u>					<u>3,524,894</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

Pro Rated Grand Total**6,984,834****Ref 14.7.1**

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

PAGE 14.8

	<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:							
Jim Bridger Units 1 & 2	312	PRO	8,129,356	JBG	22.163%	1,801,708	14.8.1
Adjustment to Depreciation Expense:							
Jim Bridger Units 1 & 2	403SP	PRO	73,064	JBG	22.163%	16,193	14.8.1
Adjustment to Depreciation Reserve:							
Jim Bridger Units 1 & 2	108SP	PRO	(226,693)	JBG	22.163%	(50,242)	14.8.1
Adjustment to Tax:							
Schedule M Adj - JB Units 1 & 2	SCHMAT	PRO	90,546	JBG	22.163%	20,068	
Schedule M Adj - JB Units 1 & 2	SCHMDT	PRO	878,876	JBG	22.163%	194,785	
DIT Expense - JB Units 1 & 2	41010	PRO	(22,261)	JBG	22.163%	(4,934)	
DIT Expense - JB Units 1 & 2	41010	PRO	216,085	JBG	22.163%	47,891	
ADIT Balance - JB Units 1 & 2	282	PRO	(306,456)	JBG	22.163%	(67,920)	

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.

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	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	1,516,767
JIM BRIDGER UNIT 1	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	13,961,082
JIM BRIDGER UNIT 2	JBG	-	-	-	-	-	-	-	-	-	-	-	-	-	11,256,041
															26,733,890
															Ref 14.8.2

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	JBG	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767	1,516,767
JIM BRIDGER UNIT 1	JBG	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,816,143	13,822,183
JIM BRIDGER UNIT 2	JBG	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041	11,256,041
															26,594,991

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	JBG	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	13,632
JIM BRIDGER UNIT 1	JBG	10,348	10,348	10,348	10,348	10,348	10,348	10,348	10,348	10,348	10,348	10,348	10,348	10,402	124,230
JIM BRIDGER UNIT 2	JBG	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	101,166
															239,028

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	JBG	(9,797)	(10,933)	(12,069)	(13,205)	(14,341)	(15,477)	(16,613)	(17,749)	(18,885)	(20,021)	(21,157)	(22,293)	(23,429)	(16,613)
JIM BRIDGER UNIT 1	JBG	(84,456)	(94,803)	(105,151)	(115,499)	(125,847)	(136,195)	(146,543)	(156,891)	(167,239)	(177,587)	(187,935)	(198,283)	(208,685)	(146,545)
JIM BRIDGER UNIT 2	JBG	(77,830)	(86,261)	(94,691)	(103,122)	(111,552)	(119,983)	(128,413)	(136,844)	(145,274)	(153,705)	(162,135)	(170,566)	(178,996)	(128,413)
															(291,572)

*Depreciation rate

	12 Months Ending Dec 2024	12 Months Ending Dec 2025	Adjustment
312	18,465,635	26,594,991	8,129,356
403SP	165,964	239,028	73,064
108SP	(64,879)	(291,572)	(226,693)
			Ref 10.7.1
			Exh. SLC-4

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

Page 14.8.2

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 Imp. Phase	312	Apr-24	JBG	Specific	9,830,109		9,830,109
U2 Conversion to Natural Gas Imp Phase	312	Apr-24	JBG	Specific	9,535,535		9,535,535
Projects less than \$1 million	312	Various	JBG	Specific	7,223,308	144,938	7,368,246
Total					26,588,952	144,938	26,733,890
					Ref 10.7.2		Ref 14.8.1
					Exh. SLC-4		

PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 2

PAGE 14.9

	<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:							
New Wind Capital	343	PRO	710,155,088	SG	7.979%	56,661,694	14.9.1
Adjustment to Depreciation Expense:							
New Wind Capital - Depr. Expense	403OP	PRO	29,887,881	SG	7.979%	2,384,688	14.9.1
Adjustment to Depreciation Reserve:							
New Wind Capital - Depr. Reserve	108OP	PRO	(13,130,332)	SG	7.979%	(1,047,640)	14.9.1
Adjustment to Operations & Maintenance Expense:							
Incremental Wind O&M Expense	549	PRO	4,957,899	SG	7.979%	395,580	14.9.2

Description of Adjustment:

This adjustment adds into results the capital additions, and incremental operations and maintenance amounts for the new wind projects set to be placed in-service through the end of December 2025 on an average-of-monthly average (AMA) basis. Please refer to the testimonies of Company witness Ryan McGraw and Timothy J. Hemstreet for details on new wind generation projects. Company witness Thomas R. Burns and Rick T. Link provide testimonies discussing the economic analysis supporting the pursuit of these projects. Please refer to Confidential Exhibit No. SLC-6C for further documentation pages containing confidential information that supports the calculation of this adjustment.

PacifiCorp
Washington 2023 General Rate Case
Confidential Wind Generation Capital Additions - Year 2

NEW WIND CAPITAL ADDITIONS

Electric Plant 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	AMA Dec-25
Other Plant Wind	343	496,768,948	496,768,948	496,768,948	496,768,948	496,768,948	496,768,948	497,088,835	497,088,835	497,088,835	1,326,574,310	1,326,574,310	1,326,574,310	1,335,637,985	739,253,137
Depreciation Expense*															
Other Plant Wind	403OP	SG-W	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
			1,742,269	1,742,269	1,742,269	1,742,269	1,742,269	1,742,269	1,743,391	1,743,391	3,197,977	4,652,563	4,662,563	4,668,467	31,112,514

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	AMA Dec-25
Other Plant Wind	108OP	SG-W	(1,224,633)	(2,966,901)	(4,709,170)	(6,451,438)	(8,193,707)	(9,935,976)	(11,678,805)	(13,422,196)	(15,165,586)	(18,363,663)	(23,016,126)	(32,337,146)	(13,196,087)

	AMA Dec 2024	AMA Dec 2025	Adjustment	
343	29,088,049	739,253,137	710,165,088	Ref. 14.9
403OP	1,224,633	31,112,514	29,887,881	Ref. 14.9
108OP	(65,755)	(13,196,087)	(13,130,332)	Ref. 14.9
	Ref 8, 11, 1			
	Exh. SLC-4			

*Composite Depreciation Rate - Wind 4.209%

**PacifiCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 2**

PAGE 14.10

	<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:							
New Capital - Transmission	355	PRO	2,047,659,699	SG	7.979%	163,378,210	14.10.1
Adjustment to Depreciation Expense:							
New Capital - Transmission Depr. Exp.	403TP	PRO	35,094,605	SG	7.979%	2,800,120	14.10.1
Adjustment to Depreciation Reserve:							
New Capital - Transmission Depr. Res.	108TP	PRO	(28,702,976)	SG	7.979%	(2,290,147)	14.10.1

Description of Adjustment:

This adjustment adds into results the capital additions for the new major transmission projects set to be placed in-service before the end of 2024. Please refer to testimonies of Company witnesses Richard A. Vail and Rick T. Link for project details and economic analytics support respectively for the transmission projects.

PacificCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 2

NEW WIND CAPITAL ADDITIONS

Electric Plant 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	AMA Dec-25
Transmission Plant	355	2,515,344,884	2,516,540,737	2,517,736,589	2,518,932,442	2,519,780,044	2,520,627,645	2,521,475,247	2,522,016,080	2,522,556,914	2,523,097,747	2,523,097,747	2,523,097,747	2,523,097,747	2,520,661,888
Depreciation Expense*															
Transmission Plant	403TP		3,593,371	3,595,079	3,596,787	3,598,247	3,599,457	3,600,668	3,601,659	3,602,432	3,603,204	3,603,590	3,603,590	3,603,590	12 ME Dec-25 43,201,675
Depreciation Reserve															
Transmission Plant	108TP		(8,182,294)	(11,765,665)	(15,380,745)	(18,977,332)	(22,575,778)	(26,175,236)	(29,775,903)	(33,377,562)	(36,979,994)	(40,583,198)	(44,186,788)	(47,790,379)	AMA Dec-25 (29,761,826)

	AMA Dec 2024	AMA Dec 2025	Adjustment
355	473,021,989	2,520,661,688	2,047,659,699 Ref. 14.10
403TP	8,107,070	43,201,675	35,094,605 Ref. 14.10
108TP	(1,078,850)	(29,761,826)	(28,702,976) Ref. 14.10

*Composite Depreciation Rate - Trans 1.714%

**PacifiCorp
Washington 2023 General Rate Case
Major Transmission Capital Additions - Year 2**

Project	Date	Investment Type	2024 Capital Amount	2025 Capital Amount	Total Capital Amount	Ref SLC-4
Transmission						
Aeolus - Mona 500 kV Line (GW)	Oct-2024	Specific	2,045,992,883	6,708,110	2,052,700,993	8.12.3
Aeolus-Bridger/Anticline 500 kV Line (GW)	Nov-2020	Specific	2,618,915	-	2,618,915	
GWS Supporting projects (GW)	Dec-2024	Specific	143,697,290	-	143,697,290	
Oquirrh - Terminal 345 kV line (GW)	Apr-2024	Specific	35,121,180	-	35,121,180	8.12.3
Populus - Terminal 345 kV line - condemnation settlements (GW)	Jun-2023	Specific	2,144,300	-	2,144,300	
Windstar-Shirley Basin D1 230 kV (GW)	Dec-2024	Specific	285770315.6	1,044,754	286,815,069	8.12.3
			2,515,344,884	7,752,864	2,523,097,747	
					Ref 14.10.1	

Tab 15 - Interest & Taxes (Year 2)

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Interest Tax - Rate Year 2 Adjustments (Tab 15)
PRO FORMA

	15.1	15.2	15.3	15.4	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	(3,081,811)	(1,254,531)	(395,373)	-	(1,431,907)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	1,811,582	-	-	-	2,329,246	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	612,499	(1,254,531)	1,487,354	-	897,340	-
Operating Rev For Return:	(612,499)	1,254,531	(1,487,354)	-	(897,340)	-
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	(21,538,852)	-	-	(595,243)	(24,209,006)	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	2,598,391	-	-	2,598,391	-	-
Total Rate Base Deductions	(18,940,461)	-	-	2,003,148	(24,209,006)	-
Total Rate Base:	(18,940,461)	-	-	2,003,148	(24,209,006)	-
Estimated Return on Equity Impact	0.139%	0.212%	-0.274%	-0.038%	0.160%	-0.011%
Estimated Price Change	(1,099,966)	(1,668,659)	1,978,338	202,494	(1,253,684)	-
TAX CALCULATION:						
Operating Revenue	(1,882,727)	-	(1,882,727)	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	5,973,959	5,973,959	-	-	-	-
Schedule "M" Additions	10,157,136	-	-	-	10,157,136	-
Schedule "M" Deductions	16,975,739	-	-	-	16,975,739	-
Income Before Tax	(14,675,288)	(5,973,959)	(1,882,727)	-	(6,818,602)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(14,675,288)	(5,973,959)	(1,882,727)	-	(6,818,602)	-
Federal Income Taxes Before Credits	(3,081,811)	(1,254,531)	(395,373)	-	(1,431,907)	-
Energy & Other Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(3,081,811)	(1,254,531)	(395,373)	-	(1,431,907)	-

WASHINGTON INTER-JURISDICTIONAL ALLOCATION METHODOLOGY
Interest Tax - Rate Year 2 Adjustments (Tab 15)
PRO FORMA

15.6

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	(517,664)
Investment Tax Credit Adj.	-
Misc Revenue & Expense	-
Total Operating Expenses:	<u>(517,664)</u>

Operating Rev For Return: 517,664

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	3,265,398
Unamortized ITC	-
Customer Adv For Const	-
Customer Service Deposits	-
Misc Rate Base Deductions	-
	<u>-</u>

Total Rate Base Deductions 3,265,398

Total Rate Base: 3,265,398

Estimated Return on Equity Impact	0.037%
Estimated Price Change	(358,455)

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

	<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:							
Other Interest Expense - Pro forma	427	PRO	5,973,959	WA	Situs	2,629,900	Below
Adjustment Detail:							
Pro Forma:							
Jurisdiction Specific Adjusted Rate Base - Rate Year 2						1,357,485,561	SLC-5, Pg 1
Weighted Cost of Debt:						<u>2.324%</u>	SLC-5, Pg 2
Trued-up Interest Expense						<u>31,547,204</u>	
Rate Year 2 Normalized Interest Expense						<u>25,573,246</u>	SLC-5, Pg 1
Pro Forma Interest True-up Adjustment						<u><u>5,973,959</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.

**PacifiCorp
Washington 2023 General Rate Case
Property Taxes - Year 2**

Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Taxes Other Than Income	408	PRO	26,575,000	GPS	7.085%	1,882,727	15.2.1

Description of Adjustment:

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions through Calendar Year 2025.

**PacifiCorp
Washington 2023 General Rate Case
Property Taxes - Year 2
Property Tax Adjustment Summary**

FERC Account	G/L Account	Total	Ref
408.15	579000	168,331,505	
Total Accrued Property Tax - 12 Months Ended June 2022		<u>168,331,505</u>	
Calendar Year 2025 Projection		206,817,000	
Less: Projected expense through Calendar Year 2024		<u>(180,242,000)</u>	
Incremental Adjustment to Property Taxes		<u><u>26,575,000</u></u>	Ref. 15.2

PacifiCorp
Washington 2023 General Rate Case
Removal of TCJA Balances Adjustment - Year 2

PAGE 15.3

	<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:							
Other Reg. Liabilities	254	RES	-	WA	Situs	-	15.3.1
Other Reg. Liabilities - Protected EDIT	254	PRO	2,598,391	WA	Situs	2,598,391	15.3.1
Adjustment to Tax:							
Accum Def Inc Tax Bal	190	RES	-	WA	Situs	-	15.3.1
Accum Def Inc Tax Bal - Protected EDIT	190	PRO	(638,856)	WA	Situs	(638,856)	15.3.1
Accum Def Inc Tax Bal - Protected EDIT - PMI	282	PRO	192,862	JBE	22.613%	43,613	15.3.1
EDIT Amortization	41110	PRO	-	WA	Situs	-	15.3.1

Description of Adjustment:

This adjustment removes from rate base the EDIT balances for the jurisdictions that are returning the EDIT benefits to customers via a separate tariff. This adjustment also includes a proforma adjustment for the protected EDIT balances and related EDIT amortization for the 12 months period ending December 31, 2025.

PacifiCorp
Washington 2023 General Rate Case
Removal of TCJA Balances Adjustment - Year 2

Description	Account	December 2024 - AMA	December 2025 - AMA	Adjustment	Ref
EDIT Reg Liabilities	254WA	-	-	-	15.3
Protected EDIT Reg Liabilities	254WA	(67,621,566)	(65,023,175)	2,598,391	15.3
Grand Total - Reg Liabilities		(67,621,566)	(65,023,175)	2,598,391	
DTA - EDIT Balances	190WA	-	-	-	
DTA - Protected EDIT Balances	190WA	16,625,844	15,986,988	(638,856)	15.3
DTL - Protected EDIT Balances - PMI	282JBE	(1,487,791)	(1,294,929)	192,862	15.3
Grand Total - DTA/DTL		15,138,053	14,692,059	(445,994)	

EDIT Amortization	December 2024	December 2025	Adjustment	
Non-Protected PP&E EDIT - WA	-	-	-	
Non-Property EDIT - WA	-	-	-	
Deferral of Protected EDIT - WA	-	-	-	
Total EDIT Amortization - Schedule 197	-	-	-	
Protected EDIT - RSGM - WA	(1,959,535)	(1,959,535)	-	
Protected EDIT - PMI - WA	(28,155)	(28,155)	-	
Total Protected EDIT Amortization	(1,987,690)	(1,987,690)	-	
Grand Total EDIT Amortization	41110WA	(1,987,690)	(1,987,690)	15.3

NOTE: Pursuant to Docket UE-191024, Final Order 09/07/12, issued December 14, 2020, paragraph 40, the deferred TCJA balances as of December 31, 2020 will be amortized over five years, beginning January 1, 2021, via Schedule 197. The Protected PP&E EDIT Balances, RSGM amortization related to PacifiCorp and ARAM Amortization related to PMI fixed assets is being adjusted to reflect the amortization for the year, along with a corresponding adjustment to rate base.

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

	<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:							
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
Schedule M Adjustment	SCHMAT	PRO	123,857,148	SCHMDEXP	6.946%	8,603,248	15.4.2
Schedule M Adjustment	SCHMAT	PRO	(485,852)	SO	7.085%	(34,421)	15.4.2
Schedule M Adjustment	SCHMAT	PRO	(16,207,636)	CIAC	6.264%	(1,015,251)	15.4.2
Schedule M Adjustment	SCHMAT	PRO	37,819,649	SNP	6.884%	2,603,559	15.4.2
Schedule M Adjustment	SCHMAT	PRO	-	SNPD	6.264%	-	15.4.2
Schedule M Adjustment	SCHMAT	PRO	-	SG	7.979%	-	15.4.2
Schedule M Adjustment	SCHMDT	PRO	2,428,111	SG	7.979%	193,734	15.4.2
Schedule M Adjustment	SCHMDT	PRO	-	SO	7.085%	-	15.4.2
Schedule M Adjustment	SCHMDT	PRO	313,956,397	TAXDEPR	6.021%	18,903,515	15.4.2
Schedule M Adjustment	SCHMDT	PRO	(32,039,780)	SNP	6.884%	(2,205,665)	15.4.2
Schedule M Adjustment	SCHMDT	PRO	2,822,090	GPS	7.085%	199,933	15.4.2
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

Description of Adjustment:

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.

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

PAGE 15.4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
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)	
Remove Wildfire Res. - Bk Depr. 2025	SCHMAT	PRO	-	SG	7.979%	-	
Remove Wildfire Res. - Tax Depr. 2025	SCHMDT	PRO	(1,664,436)	SG	7.979%	(132,802)	
Remove Wildfire Res. - DIT Exp 2025	41110	PRO	-	SG	7.979%	-	
Remove Wildfire Res. - DIT Exp 2025	41010	PRO	(409,228)	SG	7.979%	(32,651)	
Remove Wildfire Res. - ADIT 2025	282	PRO	3,488,813	SG	7.979%	278,365	

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.

PacifiCorp
Washington 2023 General Rate Case
PowerTax ADIT Balance 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

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

Book Tax Difference		December 2024	December 2025	Incremental	STATE Allocation	Ref
Description - Deferred Income Tax Expense	#	Base Period*	Total Company Adjusted Utility	Adjustment	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	15.4
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		

**PacifiCorp
Washington 2023 General Rate Case
Permanent Schedule M Adjustment - Year 2**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Permanent Schedule M Adjustment	SCHMAP	PRO	-	SO	7.085%	-	-
Permanent Schedule M Adjustment	SCHMAP	PRO	-	JBE	22.613%	-	-
Permanent Schedule M Adjustment	SCHMDP	PRO	58,030	CAEE	0.000%	-	-
Permanent Schedule M Adjustment	SCHMDP	PRO	-	SNP	6.884%	-	-
Permanent Schedule M Adjustment	SCHMDP	PRO	-	JBE	22.613%	-	-
Other Federal Tax Credits	40910	PRO	-	SO	7.085%	-	-
Other Federal Tax Credits	40910	PRO	-	JBE	22.613%	-	-

Description of Adjustment:

This pro forma adjustment reflects the known and measurable changes to the permanent schedule m items and other federal tax credits for the 12 months ended December 31, 2025.

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

PAGE 15.6

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>
Def Inc Tax Expense	41110	PRO	(517,664)	WA	Situs	(517,664)	15.6.1
ADIT Balance	190	PRO	(119,622)	WA	Situs	(119,622)	15.6.2
ADIT Balance	282	PRO	3,402,567	WA	Situs	3,402,567	15.6.2
ADIT Balance	283	PRO	<u>(17,547)</u>	WA	Situs	<u>(17,547)</u>	15.6.3
			<u>3,265,398</u>			<u>3,265,398</u>	15.6.1

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.

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

Description	Tax Rates	2025		2024		INCREMENTAL	
		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		2,700,919		(847,733)		3,548,652	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(215,513,510)		(193,128,752)		(22,384,758)
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		394,000		(123,664)		517,664	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(394,000)	31,438,246	123,664	28,172,848	(517,664)	3,265,398
			Ref 15.6.3		Ref 7.6.1 Exh. SLC-4	Ref. 15.6	Ref. 15.6

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	Allocation Factors	
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)	
Reg Liability - Bridger Accelerated Depreciation - WA	287048	190	2,704,000	14.5876%	394,449	(394,449)	WA	(314,357)	(80,092)	
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	
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	287415	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)	
Total Account 190			24,756,063		3,611,317	(3,611,317)		(3,491,695)	(119,622)	
Accumulated Deferred Income Taxes (WA)					(38,095,226)	38,095,226	WA	34,519,756	3,575,470	
PP&E Adjustment - JBG	287605	282	(261,148,000)	14.5876%	2,362,315	(2,362,315)	WA	(2,297,295)	(65,020)	
PP&E Adjustment - CAGW	287605	282	585,232	14.5876%	85,371	(85,371)	WA	(70,840)	(14,531)	
PP&E Adjustment - SG	287605	282	3,664,969	14.5876%	534,631	(534,631)	WA	(516,982)	(17,649)	
PP&E Adjustment - SO	287605	282	766,641	14.5876%	111,835	(111,835)	WA	(42,485)	(69,340)	
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)	
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			(239,484,137)		(34,934,987)	34,934,987		31,532,420	3,402,567	
Reg Asset - WA Equity Advisory Group (CETA)	286890	283	-	14.5876%	-	-	WA	14,814	(14,814)	
Reg Asset - WA - Major Mtc Expense - Colstrip #4	286893	283	(63,655)	14.5876%	(9,286)	9,286	WA	9,286	-	
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

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	Allocation Factors	
Hermiston Swap	287661	283	(136,437)	14.5876%	(19,903)	WA	19,903	19,903	-	
Other Prepaid	287669	283	(45,224)	14.5876%	(6,597)	WA	6,597	6,597	-	
Post Merger Loss - Reacquired Debt	287675	283	(47,834)	14.5876%	(6,978)	WA	6,978	6,978	-	
Property Taxes - Lien Date	287708	283	(372,213)	14.5876%	(54,297)	WA	54,297	54,297	-	
Prepaid Aircraft Maintenance Costs	287907	283	(2,607)	14.5876%	(380)	WA	380	380	-	
Klamath Asset Transfer Reg Asset	-----	283	(65,570)	14.5876%	(9,565)	WA	9,565	12,298	(2,733)	
Total Account 283			<u>(785,436)</u>		<u>(114,576)</u>		<u>114,576</u>	<u>132,123</u>	<u>(17,547)</u>	
			<u>(215,513,510)</u>							

31,438,246
Ref to 15.6.1

28,172,848
Ref to 7.6.1

3,265,398
Ref to 15.6

Tab 16 - Other Adjustments (Year 2)

	16.1	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	(7,011,258)	(7,011,258)	-
Taxes Other Than Income	-	-	-
Income Taxes - Federal	1,298,885	1,298,885	-
Income Taxes - State	-	-	-
Income Taxes - Def Net	203,108	203,108	-
Investment Tax Credit Adj.	-	-	-
Misc Revenue & Expense	-	-	-
Total Operating Expenses:	(5,509,265)	(5,509,265)	-
Operating Rev For Return:	5,509,265	5,509,265	-
Rate Base:			
Electric Plant In Service	-	-	-
Plant Held for Future Use	-	-	-
Misc Deferred Debits	(489,243)	(413,046)	(76,197)
Elec Plant Acq Adj	-	-	-
Nuclear Fuel	-	-	-
Prepayments	-	-	-
Fuel Stock	-	-	-
Material & Supplies	-	-	-
Working Capital	-	-	-
Weatherization	-	-	-
Misc Rate Base	-	-	-
Total Electric Plant:	(489,243)	(413,046)	(76,197)
Rate Base Deductions:			
Accum Prov For Deprec	-	-	-
Accum Prov For Amort	-	-	-
Accum Def Income Tax	120,288	101,554	18,734
Unamortized ITC	-	-	-
Customer Adv For Const	-	-	-
Customer Service Deposits	-	-	-
Misc Rate Base Deductions	-	-	-
Total Rate Base Deductions	120,288	101,554	18,734
Total Rate Base:	(368,955)	(311,492)	(57,463)
Estimated Return on Equity Impact	0.971%	0.970%	-0.010%
Estimated Price Change	(7,365,201)	(7,359,393)	(5,809)
TAX CALCULATION:			
Operating Revenue	7,011,258	7,011,258	-
Other Deductions	-	-	-
Interest (AFUDC)	-	-	-
Interest	-	-	-
Schedule "M" Additions	-	-	-
Schedule "M" Deductions	826,093	826,093	-
Income Before Tax	6,185,165	6,185,165	-
State Income Taxes	-	-	-
Taxable Income	6,185,165	6,185,165	-
Federal Income Taxes Before Credits	1,298,885	1,298,885	-
Energy & Other Tax Credits	-	-	-
Federal Income Taxes	1,298,885	1,298,885	-

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

PAGE 16.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Washington CETA Amort.	182M	PRO	(413,046)	WA	Situs	(413,046)	16.1.1
Adjustment to Expense:							
Washington CETA Amort.	407	PRO	(826,093)	WA	Situs	(826,093)	16.1.1
COVID 19 Deferral Amort.	407	PRO	(5,273,956)	WA	Situs	(5,273,956)	16.1.2
Electric Vehicle Supply Equipment (EVSE)	407	PRO	(911,209)	WA	Situs	(911,209)	16.1.3
Adjustment to Tax:							
Washington CETA - SCHMDT	SCHMDT	PRO	826,093	WA	Situs	826,093	
Washington CETA - 41010	41010	PRO	203,108	WA	Situs	203,108	
Washington CETA - ADIT	283	PRO	101,554	WA	Situs	101,554	

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.

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

PAGE 16.1.1

	<u>Amortization</u>	<u>Rate Base</u>	
Pro Forma 2024 Amount (below)	826,093	413,046	Ref 8.2.3
Pro Forma 2025 Amount (below)	-	-	below
Adjustment:	<u>(826,093)</u>	<u>(413,046)</u>	
	Ref 16.1	Ref 16.1	

	<u>Beginning Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>AMA Bal.</u>
Opening Balance				826,093	
2024 January	826,093	-	(68,841)	757,252	
February	757,252	-	(68,841)	688,411	
March	688,411	-	(68,841)	619,570	
April	619,570	-	(68,841)	550,729	
May	550,729	-	(68,841)	481,887	
June	481,887	-	(68,841)	413,046	
July	413,046	-	(68,841)	344,205	
August	344,205	-	(68,841)	275,364	
September	275,364	-	(68,841)	206,523	
October	206,523	-	(68,841)	137,682	
November	137,682	-	(68,841)	68,841	
December	68,841	-	(68,841)	-	413,046
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
COVID-19 Deferred Costs

	Amortization	
Pro Forma 2024 Amount	5,273,956	Ref 8.2.4
Pro Forma 2025 Amount (below)	-	
Adjustment:	(5,273,956)	
	Ref 16.1	

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Ending Bal.</u>	
Opening Balance				5,273,956	Ref 8.2.4
2024 January	5,273,956	-	(439,496)	4,834,460	
February	4,834,460	-	(439,496)	4,394,963	
March	4,394,963	-	(439,496)	3,955,467	
April	3,955,467	-	(439,496)	3,515,971	
May	3,515,971	-	(439,496)	3,076,474	
June	3,076,474	-	(439,496)	2,636,978	
July	2,636,978	-	(439,496)	2,197,482	
August	2,197,482	-	(439,496)	1,757,985	
September	1,757,985	-	(439,496)	1,318,489	
October	1,318,489	-	(439,496)	878,993	
November	878,993	-	(439,496)	439,496	
December	439,496	-	(439,496)	-	
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)	911,209	Ref 8.2.6
Pro Forma 2025 Amount (below)	-	
Adjustment:	<u>(911,209)</u>	
	<u>Ref 16.1</u>	

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest¹</u>	<u>Ending Bal.</u>
Opening Balance					878,498
2024 January	878,498	-	(75,934)	4,819	807,383
February	807,383	-	(75,934)	4,445	735,894
March	735,894	-	(75,934)	4,069	664,029
April	664,029	-	(75,934)	3,691	591,787
May	591,787	-	(75,934)	3,311	519,164
June	519,164	-	(75,934)	2,930	446,160
July	446,160	-	(75,934)	2,546	372,771
August	372,771	-	(75,934)	2,160	298,997
September	298,997	-	(75,934)	1,772	224,835
October	224,835	-	(75,934)	1,382	150,282
November	150,282	-	(75,934)	990	75,338
December	75,338	-	(75,934)	596	-
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
Klamath Hydroelectric Assets Amortization - Year 2**

PAGE 16.2

	<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:							
Adj Regulatory Asset Balance	182M	PRO	(954,993)	SG	7.979%	(76,197)	16.2.1
Tax Adjustment:							
Adjustment to ADIT	283	PRO	234,800	SG	7.979%	18,734	16.2.1

Description of Adjustment:

This adjustment walks forward through December 2025 the balance of the regulatory asset for the transferred Klamath assets.

PacifiCorp
Washington 2023 General Rate Case
Klamath Hydroelectric Assets Amortization - Year 2
Regulatory Asset Balance and Amortization

PAGE 16.2.1

Klamath Asset Recovery

Ending 2023 Net Plant Balance	\$	4,774,963	Ref. 8.10.2, Exh. SLC-4
Total Amount for Recovery	\$	4,774,963	

<u>Date</u>	<u>Beg Bal</u>	<u>Amortization</u>	<u>End Bal</u>	<u>AMA</u>
Jan-24	\$ 4,774,963	\$ 79,583	\$ 4,695,380	
Feb-24	\$ 4,695,380	\$ 79,583	\$ 4,615,797	
Mar-24	\$ 4,615,797	\$ 79,583	\$ 4,536,215	
Apr-24	\$ 4,536,215	\$ 79,583	\$ 4,456,632	
May-24	\$ 4,456,632	\$ 79,583	\$ 4,377,049	
Jun-24	\$ 4,377,049	\$ 79,583	\$ 4,297,466	
Jul-24	\$ 4,297,466	\$ 79,583	\$ 4,217,884	
Aug-24	\$ 4,217,884	\$ 79,583	\$ 4,138,301	
Sep-24	\$ 4,138,301	\$ 79,583	\$ 4,058,718	
Oct-24	\$ 4,058,718	\$ 79,583	\$ 3,979,136	
Nov-24	\$ 3,979,136	\$ 79,583	\$ 3,899,553	
Dec-24	\$ 3,899,553	\$ 79,583	\$ 3,819,970	
Annual Total		\$ 954,993		\$ 4,297,466
		Ref 8.10.1		Ref 8.10.1
		Exh. SLC-4		Exh. SLC-4
Jan-25	\$ 3,819,970	\$ 79,583	\$ 3,740,387	
Feb-25	\$ 3,740,387	\$ 79,583	\$ 3,660,805	
Mar-25	\$ 3,660,805	\$ 79,583	\$ 3,581,222	
Apr-25	\$ 3,581,222	\$ 79,583	\$ 3,501,639	
May-25	\$ 3,501,639	\$ 79,583	\$ 3,422,057	
Jun-25	\$ 3,422,057	\$ 79,583	\$ 3,342,474	
Jul-25	\$ 3,342,474	\$ 79,583	\$ 3,262,891	
Aug-25	\$ 3,262,891	\$ 79,583	\$ 3,183,308	
Sep-25	\$ 3,183,308	\$ 79,583	\$ 3,103,726	
Oct-25	\$ 3,103,726	\$ 79,583	\$ 3,024,143	
Nov-25	\$ 3,024,143	\$ 79,583	\$ 2,944,560	
Dec-25	\$ 2,944,560	\$ 79,583	\$ 2,864,978	
Annual Total		\$ 954,993		\$ 3,342,474
Adjustment to CY 2025	\$	-		\$ (954,993)
				Ref. 16.2