

Shaded Information is Designated as Confidential per the Protective Order and WAC 480-07-160
Exh. SLC-13C
Docket UE-230172
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

Docket UE-230172
(Consolidated)

Docket UE-210852
(Consolidated)

PACIFICORP

REDACTED EXHIBIT OF SHERONA L. CHEUNG

**Confidential Exhibit Supporting Rebuttal Results of Operations
for Rate Year 1 and Rate Year 2**

October 2023

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

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

Description of Adjustment:

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

This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. See page 4.3.1_R for more information on how this adjustment was calculated in rebuttal.

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

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

Description of Adjustment:

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

This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures. See page 4.3.1_R for more information on how this adjustment was calculated in rebuttal.

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General Wage Increase Adjustment

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

1. Actual 12 months ended June 2022 total labor related expenses are identified on page 4.3.2_R.
2. Actual 12 months ended June 2022 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.4_R.
3. The restated 12 months ended June 2022 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2024 (see page 4.3.5_R). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5_R.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Payroll taxes have been updated as result of the labor calculations in parts 3 and 4 above. These payroll tax calculations can be found on page 4.3.7_R.

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General Wage Increase Adjustment

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

Ref. 4.2_R

Ref. 4.3_R

**PacifiCorp
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General Wage Increase Adjustment**

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Composite Labor Increases

Regular Time/Overtime/Premium Pay June 2022 - Actual	521,701,902	Ref 4.3.2_R
Regular Time/Overtime/Premium Pay June 2022 - Annualized	529,770,135	Ref 4.3.2_R
% Increase - Annualized	1.55%	
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	562,818,675	Ref 4.3.2_R
% Increase - Pro Forma	6.24%	
% Increase - Total	7.88%	

Labor (12 Months Ended June 2022)

Account Desc.	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total	
Regular Ordinary Time	36,489	35,503	36,480	34,161	35,461	37,617	34,379	33,130	39,331	34,768	35,899	37,648	430,865	Ref. 4.3.2_R
Overtime	6,893	6,456	5,844	5,460	5,400	7,217	6,418	4,528	7,116	7,520	6,529	7,498	76,880	Ref. 4.3.2_R
Premium Pay	1,340	1,262	1,042	1,111	1,209	1,282	829	861	1,217	1,306	1,181	1,317	13,957	Ref. 4.3.2_R
Grand Total	44,722	43,222	43,366	40,733	42,070	46,116	41,625	38,519	47,664	43,595	43,609	46,463	521,702	Ref. 4.3.2_R

Labor (12 Months Ended June 2022)

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
2	Officer/Exempt	16,719	15,072	16,186	15,074	15,222	17,079	15,131	14,099	18,469	15,789	16,017	17,110	191,968
3	IBEW 125	3,689	3,563	3,548	3,296	3,414	3,619	3,617	3,098	3,963	4,138	3,682	3,827	43,452
4	IBEW 659	4,321	4,160	4,056	3,770	3,867	4,247	4,573	3,432	4,173	3,695	3,890	4,181	48,362
5	UWUA 197	170	186	223	184	182	215	271	152	223	166	171	209	2,353
8	UWUA 127	4,299	4,019	4,003	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,093
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838
11	IBEW 57 PD	10,105	10,527	9,741	9,421	9,862	10,442	8,970	9,150	10,718	9,828	10,020	11,021	119,806
12	IBEW 57 PS	3,324	3,596	3,435	3,056	3,463	3,850	3,274	3,210	3,990	3,646	3,491	3,542	41,878
13	PCCC Non-Exempt	465	492	489	453	451	462	419	412	427	415	449	449	5,381
15	IBEW 57 CT	331	373	399	384	344	365	344	315	357	377	367	364	4,320
16	IBEW 77	132	125	136	122	151	138	118	111	110	114	178	179	1,615
18	Non-Exempt	1,106	1,034	1,094	1,008	1,023	1,166	1,052	963	973	1,023	1,038	1,156	12,636
Grand Total		44,722	43,222	43,366	40,733	42,070	46,116	41,625	38,519	47,664	43,595	43,609	46,463	521,702

Annualization Increase

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	
2	Officer/Exempt							3.52%						(1)
3	IBEW 125								3.50%					(1)
4	IBEW 659										2.00%			(1)
5	UWUA 197												3.50%	(2)
8	UWUA 127				2.00%									(1)
9	IBEW 57 WY	2.50%												(1)
11	IBEW 57 PD								2.50%					(1)
12	IBEW 57 PS								2.50%					(1)
13	PCCC Non-Exempt							3.07%						(1)
15	IBEW 57 CT								2.50%					(1)
16	IBEW 77								2.25%					(1)
18	Non-Exempt							3.44%						(1)

Annualized Labor June 2022

Group Code	Labor Group	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total	
2	Officer/Exempt	17,308	15,602	16,756	15,605	15,758	17,680	15,131	14,099	18,469	15,789	16,017	17,110	195,324	
3	IBEW 125	3,818	3,687	3,672	3,412	3,533	3,745	3,744	3,098	3,963	4,138	3,682	3,827	44,318	
4	IBEW 659	4,407	4,243	4,137	3,845	3,944	4,332	4,664	3,500	4,256	3,769	3,890	4,181	49,168	
5	UWUA 197	176	192	231	191	189	223	281	157	231	172	176	209	2,428	
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,322	4,225	4,336	49,339	
9	IBEW 57 WY	60	75	56	69	53	65	70	61	79	80	81	89	838	
11	IBEW 57 PD	10,358	10,790	9,985	9,657	10,108	10,703	9,195	9,150	10,718	9,828	10,020	11,021	121,532	
12	IBEW 57 PS	3,407	3,686	3,521	3,132	3,550	3,946	3,355	3,210	3,990	3,646	3,491	3,542	42,478	
13	PCCC Non-Exempt	479	508	504	466	464	477	419	412	427	415	449	449	5,468	
15	IBEW 57 CT	339	383	409	393	353	374	353	315	357	377	367	364	4,384	
16	IBEW 77	135	128	139	125	155	141	120	111	110	114	178	179	1,636	
18	Non-Exempt	1,144	1,070	1,132	1,043	1,058	1,206	1,052	963	973	1,023	1,038	1,156	12,857	Ref. 4.3.2_R
Grand Total		46,017	44,463	44,624	41,833	43,203	47,360	42,170	38,592	47,755	43,674	43,615	46,463	529,770	

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

REDACTED

Pro Forma Increase to December 2024

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2022 is shown as effective on January 1, 2023.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2	Officer/Exempt													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)
3	IBEW 125													
	1/26/2023		4.50%											(2)
	1/26/2024		2.50%											(2)
4	IBEW 659													
	6/26/2022							1.50%						(1)
	4/26/2023					2.00%								(2)
5	UWUA 197													
	5/26/2023						4.50%							(2)
	5/26/2024						2.50%							(2)
8	UWUA 127													
	9/26/2022										2.25%			(1)
	9/26/2023										2.25%			(2)
	9/26/2024										2.50%			(2)
9	IBEW 57 WY													
	6/26/2022							2.50%						(1)
														(3) REDACTED
														(3) REDACTED
11	IBEW 57 PD													
	1/26/2022		4.00%											(2)
	1/26/2023		4.50%											(2)
12	IBEW 57 PS													
	1/26/2022		4.00%											(2)
	1/26/2023		4.50%											(2)
13	PCCC Non-Exempt													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)
15	IBEW 57 CT													
	1/26/2022		4.00%											(2)
	1/26/2023		4.50%											(2)
16	IBEW 77													
	1/26/2023		2.00%											(1)
														(3) REDACTED
18	Non-Exempt													
	12/26/2022	3.50%												(1)
	12/26/2023	3.50%												(2)

Pro Forma Labor December 2024

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	18,519	16,694	17,929	16,697	16,861	18,917	16,190	15,086	19,762	16,895	17,138	18,308	208,997
3	IBEW 125	3,818	3,945	3,929	3,651	3,781	4,007	4,006	3,314	4,240	4,428	3,940	4,095	47,153
4	IBEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	176	192	231	191	189	238	301	168	247	184	189	223	2,530
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,624	4,521	4,639	50,241
9	IBEW 57 WY													
11	IBEW 57 PD	10,358	11,707	10,834	10,477	10,967	11,613	9,976	9,928	11,629	10,664	10,872	11,958	130,982
12	IBEW 57 PS	3,407	4,000	3,820	3,399	3,852	4,282	3,641	3,483	4,330	3,956	3,788	3,843	45,799
13	PCCC Non-Exempt	513	543	539	499	497	510	448	441	456	444	480	481	5,850
15	IBEW 57 CT	339	415	443	427	382	406	383	341	388	410	398	395	4,728
16	IBEW 77													
18	Non-Exempt	1,225	1,145	1,211	1,116	1,132	1,290	1,125	1,030	1,041	1,095	1,111	1,237	13,757
Grand Total		47,342	47,193	47,358	44,397	45,937	50,364	44,888	41,116	50,883	46,808	46,740	49,793	562,819

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment

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	A	B	C	D	D - A	
Description	Actual June 2022 Net of Joint Venture	Actual June 2022 Gross	Projected December 2024 Gross	Projected December 2024 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	5,707,720	5,802,830	4,600,000	4,524,605	(1,183,115)	4.3.2_R
Pension Administration	836,131	861,180	861,180	836,131	-	4.3.2_R
Post Retirement Benefits	856,324	905,563	1,494,266	1,413,017	556,693	4.3.2_R
Post Employment Benefits	5,454,165	5,620,429	4,842,646	4,699,391	(754,774)	4.3.2_R
Total	<u>12,854,341</u>	<u>13,190,002</u>	<u>11,798,092</u>	<u>11,473,144</u>	<u>(1,381,197)</u>	4.3.2_R
	Ref. 4.3.2_R			Ref. 4.3.2_R	Ref. 4.3.2_R	

**PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment
Payroll Tax Adjustment Calculation**

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on June 2022 Annualized Labor						
Annualized Wages Adjustment	a		8,068,233	8,068,233		4.3.2_R
Annualized Incentive Adjustment	b		-	-		4.3.2_R
	c	a + b	8,068,233	8,068,233		
Percentage of eligible wages	d		90.21%	100.00%		
Total eligible wages	e	c * d	7,278,126	8,068,233		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	451,244	116,989		
Total FICA Tax on Annualized Labor		g	451,244	116,989	568,233	4.3.2_R
FICA Calculated on December 2024 Pro Forma Labor						
Pro Forma Wages Adjustment	h		33,048,540	33,048,540		4.3.2_R
Pro Forma Incentive Adjustment	i		2,578,242	2,578,242		4.3.2_R
	j	h + i	35,626,782	35,626,782		
Percentage of eligible wages	k		92.16%	100.00%		
Total eligible wages	l	j * k	32,835,312	35,626,782		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	2,035,789	516,588		
Total FICA Tax on Pro Forma Labor		n	2,035,789	516,588	2,552,378	4.3.2_R

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Total Company Basis						
Indicator	Actual		Restating Adjustment	Restatement 12 Months Ended June 2022	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024
	12 Months Ended June 2022	% Of Total				
500CAGE	52,403,963	7.14%	616,840	53,020,803	2,628,213	55,649,016
500CAGW	718	0.00%	8	727	36	763
500JBG	7,518,244	1.02%	88,496	7,606,740	377,062	7,983,802
500SG	2,518,383	0.34%	29,644	2,548,027	126,304	2,674,331
501SE	94,270	0.01%	1,110	95,379	4,728	100,107
512CAGE	31,713,336	4.32%	373,294	32,086,630	1,590,517	33,677,147
512JBG	16,126,338	2.20%	189,821	16,316,159	808,783	17,124,943
512SG	215,139	0.03%	2,532	217,671	10,790	228,461
535SG-P	13,054,351	1.78%	153,661	13,208,012	654,714	13,862,727
535SG-U	8,757,530	1.19%	103,084	8,860,614	439,216	9,299,830
545SG-P	2,254,675	0.31%	26,539	2,281,215	113,079	2,394,293
545SG-U	441,325	0.06%	5,195	446,520	22,134	468,653
548CAGE	5,815,269	0.79%	68,451	5,883,719	291,653	6,175,372
548CAGW	2,193,135	0.30%	25,815	2,218,950	109,992	2,328,942
548SG	3,144,930	0.43%	37,019	3,181,948	157,727	3,339,676
549OR	24,702	0.00%	291	24,993	1,239	26,231
553CAGE	2,127,852	0.29%	25,047	2,152,898	106,718	2,259,616
553CAGW	741,981	0.10%	8,734	750,715	37,213	787,927
553SG	378,847	0.05%	4,459	383,307	19,000	402,307
557CAGE	257,623	0.04%	3,032	260,656	12,921	273,576
557ID	70,487	0.01%	830	71,316	3,535	74,851
557WYU	84	0.00%	1	85	4	89
557SG	29,169,809	3.98%	343,354	29,513,163	1,462,952	30,976,115
560SG	23,738,571	3.24%	279,424	24,017,995	1,190,559	25,208,554
571SG	15,855,888	2.16%	186,638	16,042,526	795,219	16,837,745
580CA	1,366,467	0.19%	16,085	1,382,552	68,532	1,451,084
580ID	1,572,884	0.21%	18,514	1,591,399	78,885	1,670,283
580OR	8,521,142	1.16%	100,301	8,621,443	427,360	9,048,803
580SNPD	40,594,481	5.53%	477,833	41,072,314	2,035,933	43,108,247
580UT	11,866,899	1.62%	139,684	12,006,583	595,160	12,601,742
580WA	1,910,543	0.26%	22,489	1,933,032	95,819	2,028,851
580WYP	2,492,440	0.34%	29,338	2,521,778	125,003	2,646,782
580WYU	256,477	0.03%	3,019	259,496	12,863	272,359
593CA	4,535,571	0.62%	53,388	4,588,959	227,472	4,816,431
593ID	3,736,224	0.51%	43,979	3,780,202	187,383	3,967,585
593OR	31,835,564	4.34%	374,732	32,210,296	1,596,647	33,806,943
593SNPD	18,874,295	2.57%	222,167	19,096,462	946,601	20,043,064
593UT	30,197,501	4.12%	355,451	30,552,952	1,514,493	32,067,446
593WA	7,083,375	0.97%	83,378	7,166,752	355,252	7,522,004
593WYP	6,286,983	0.86%	74,003	6,360,986	315,311	6,676,297
593WYU	920,223	0.13%	10,832	931,054	46,152	977,206
903CA	342,873	0.05%	4,036	346,908	17,196	364,105
903CN	25,927,490	3.53%	305,189	26,232,679	1,300,340	27,533,019
903ID	1,798,234	0.25%	21,167	1,819,401	90,187	1,909,587
903OR	1,699,166	0.23%	20,001	1,719,167	85,218	1,804,385
903UT	6,212,479	0.85%	73,126	6,285,605	311,574	6,597,179
903WA	949,288	0.13%	11,174	960,462	47,610	1,008,071
903WYP	1,079,248	0.15%	12,704	1,091,952	54,127	1,146,079
903WYU	269,303	0.04%	3,170	272,473	13,506	285,979
908CA	-	0.00%	-	-	-	-
908CN	3,578,077	0.49%	42,117	3,620,194	179,451	3,799,645
908ID	1,069	0.00%	13	1,082	54	1,135
908OR	2,217,432	0.30%	26,101	2,243,533	111,211	2,354,743
908OTHER	36,828	0.01%	433	37,262	1,847	39,109
908UT	3,019,303	0.41%	35,540	3,054,843	151,427	3,206,270
908WA	164,915	0.02%	1,941	166,856	8,271	175,127
908WYP	980,697	0.13%	11,544	992,241	49,185	1,041,426
920CA	120,041	0.02%	1,413	121,454	6,020	127,475
920ID	291,602	0.04%	3,432	295,034	14,625	309,659
920OR	295,009	0.04%	3,473	298,482	14,796	313,277
920SO	31,279,475	4.26%	368,187	31,647,661	1,568,758	33,216,419
920UT	(18,154)	0.00%	(214)	(18,368)	(910)	(19,278)
920WA	(8,011)	0.00%	(94)	(8,105)	(402)	(8,507)
920WYP	16,804	0.00%	198	17,002	843	17,845
935CA	7,521	0.00%	89	7,610	377	7,987
935OR	9,081	0.00%	107	9,188	455	9,643
935SO	2,306,308	0.31%	27,147	2,333,456	115,668	2,449,124
935WA	522	0.00%	6	528	26	554
Utility Labor	473,245,117	64.4999%	5,570,509	478,815,625	23,734,634	502,550,259
Non-Utility/Capital	260,469,861	35.5001%	3,065,958	263,535,819	13,063,329	276,599,148
Total	733,714,977	100.0000%	8,636,467	742,351,444	36,797,963	779,149,407

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment
Adjustment by FERC Account - WA Allocated

Indicator	Washington Allocated							
	WA %	Actual		Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2024
		12 Months Ended June 2022	% Of Total		12 Months Ended June 2022	12 Months Ended June 2022		
500CAGE	0.0000%	-	0.00%	-	-	-	-	-
500CAGW	22.1630%	159	0.00%	2	161	8	169	169
500JBG	22.1630%	1,666,267	3.35%	19,613	1,685,881	83,568	1,769,449	1,769,449
500SG	7.9788%	200,936	0.40%	2,365	203,301	10,078	213,379	213,379
501SE	7.6164%	7,180	0.01%	85	7,264	360	7,625	7,625
512CAGE	0.0000%	-	0.00%	-	-	-	-	-
512JBG	22.1630%	3,574,078	7.20%	42,070	3,616,148	179,250	3,795,398	3,795,398
512SG	7.9788%	17,165	0.03%	202	17,367	861	18,228	18,228
535SG-P	7.9788%	1,041,578	2.10%	12,260	1,053,838	52,238	1,106,076	1,106,076
535SG-U	7.9788%	698,744	1.41%	8,225	706,969	35,044	742,013	742,013
545SG-P	7.9788%	179,896	0.36%	2,118	182,013	9,022	191,035	191,035
545SG-U	7.9788%	35,212	0.07%	414	35,627	1,766	37,393	37,393
548CAGE	0.0000%	-	0.00%	-	-	-	-	-
548CAGW	22.1630%	486,064	0.98%	5,721	491,786	24,378	516,163	516,163
548SG	7.9788%	250,927	0.51%	2,954	253,881	12,585	266,465	266,465
549OR	0.0000%	-	0.00%	-	-	-	-	-
553CAGE	0.0000%	-	0.00%	-	-	-	-	-
553CAGW	22.1630%	164,445	0.33%	1,936	166,381	8,247	174,628	174,628
553SG	7.9788%	30,227	0.06%	356	30,583	1,516	32,099	32,099
557CAGE	0.0000%	-	0.00%	-	-	-	-	-
557ID	0.0000%	-	0.00%	-	-	-	-	-
557WYU	0.0000%	-	0.00%	-	-	-	-	-
557SG	7.9788%	2,327,394	4.69%	27,395	2,354,790	116,726	2,471,515	2,471,515
560SG	7.9788%	1,894,048	3.81%	22,295	1,916,342	94,992	2,011,334	2,011,334
571SG	7.9788%	1,265,106	2.55%	14,891	1,279,997	63,449	1,343,446	1,343,446
580CA	0.0000%	-	0.00%	-	-	-	-	-
580ID	0.0000%	-	0.00%	-	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-	-
580SNPD	6.2640%	2,542,850	5.12%	29,932	2,572,781	127,531	2,700,312	2,700,312
580UT	0.0000%	-	0.00%	-	-	-	-	-
580WA	100.0000%	1,910,543	3.85%	22,489	1,933,032	95,819	2,028,851	2,028,851
580WYP	0.0000%	-	0.00%	-	-	-	-	-
580WYU	0.0000%	-	0.00%	-	-	-	-	-
593CA	0.0000%	-	0.00%	-	-	-	-	-
593ID	0.0000%	-	0.00%	-	-	-	-	-
593OR	0.0000%	-	0.00%	-	-	-	-	-
593SNPD	6.2640%	1,182,291	2.38%	13,917	1,196,208	59,295	1,255,503	1,255,503
593UT	0.0000%	-	0.00%	-	-	-	-	-
593WA	100.0000%	7,083,375	14.26%	83,378	7,166,752	355,252	7,522,004	7,522,004
593WYP	0.0000%	-	0.00%	-	-	-	-	-
593WYU	0.0000%	-	0.00%	-	-	-	-	-
903CA	0.0000%	-	0.00%	-	-	-	-	-
903CN	6.7430%	1,748,286	3.52%	20,579	1,768,865	87,682	1,856,546	1,856,546
903ID	0.0000%	-	0.00%	-	-	-	-	-
903OR	0.0000%	-	0.00%	-	-	-	-	-
903UT	0.0000%	-	0.00%	-	-	-	-	-
903WA	100.0000%	949,288	1.91%	11,174	960,462	47,610	1,008,071	1,008,071
903WYP	0.0000%	-	0.00%	-	-	-	-	-
903WYU	0.0000%	-	0.00%	-	-	-	-	-
908CA	0.0000%	-	0.00%	-	-	-	-	-
908CN	6.7430%	241,269	0.49%	2,840	244,109	12,100	256,209	256,209
908ID	0.0000%	-	0.00%	-	-	-	-	-
908OR	0.0000%	-	0.00%	-	-	-	-	-
908OTHER	0.0000%	-	0.00%	-	-	-	-	-
908UT	0.0000%	-	0.00%	-	-	-	-	-
908WA	100.0000%	164,915	0.33%	1,941	166,856	8,271	175,127	175,127
908WYP	0.0000%	-	0.00%	-	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-	-
920ID	0.0000%	-	0.00%	-	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-	-
920SO	7.0846%	2,216,020	4.46%	26,084	2,242,104	111,140	2,353,244	2,353,244
920UT	0.0000%	-	0.00%	-	-	-	-	-
920WA	100.0000%	(8,011)	-0.02%	(94)	(8,105)	(402)	(8,507)	(8,507)
920WYP	0.0000%	-	0.00%	-	-	-	-	-
935CA	0.0000%	-	0.00%	-	-	-	-	-
935OR	0.0000%	-	0.00%	-	-	-	-	-
935SO	7.0846%	163,392	0.33%	1,923	165,316	8,195	173,510	173,510
935WA	100.0000%	522	0.00%	6	528	26	554	554
Utility Labor		32,034,164	64.4999%	377,070	32,411,234	1,606,607	34,017,842	34,017,842
Non-Utility/Capital		17,631,316	35.5001%	207,536	17,838,852	884,262	18,723,115	18,723,115
Total		49,665,481	100.0000%	584,606	50,250,087	2,490,870	52,740,957	52,740,957

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

PAGE 5.3_R

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
<i>Pryor Mountain REC Revenues</i>	456	PRO	269,962	WA	Situs	269,962	5.3.2_R

Description of Adjustment

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

This adjustment has been modified to reflect an immaterial correction to the total deferred balance through June 2021, actual deferred Pryor Mountain REC revenues through August 2023, as well as the the actual published quarterly interest rate through 2023 as published by FERC.

**PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 1
Revenue Deferral Amortization
REDACTED**

Page 5.3.1_R_REDACTED

Amortization
Base Period Amount (below) -
Pro Forma Amount 2024 (below) [REDACTED]

Ref 5.3_R

	Opening Bal.	Accrual ¹	Amortization	Interest ²	Ending Bal.
Jun-21					
Jul-21					
Aug-21					
Sep-21					
Oct-21					
Nov-21					
Dec-21					
Jan-22					
Feb-22					
Mar-22					
Apr-22					
May-22					
Jun-22					
Jul-22					
Aug-22					
Sep-22					
Oct-22					
Nov-22					
Dec-22					
Jan-23					
Feb-23					
Mar-23					
Apr-23					
May-23					
Jun-23					
Jul-23					
Aug-23					
Sep-23					
Oct-23					
Nov-23					
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					

Pro Forma Amort 2024 = [REDACTED]

Note:

1. Reflects accrued amounts through November 2022. December 2022 to December 2023 accrual amounts reflect forecasts.
2. Interest accrual at Quarterly FERC rate during the deferral and amortization periods.

	2021			
Ref UE-210328	Q1	Q2	Q3	Q4
Quarterly FERC RATE	3.25%	3.25%	3.25%	3.25%
	2022			
	Q1	Q2	Q3	Q4
	3.25%	3.25%	3.60%	4.91%
	2023			
	Q1	Q2	Q3	Q4
	6.31%	7.50%	8.02%	8.35%

**PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 1
Sales Revenue Forecast
REDACTED**

Page 5.3.2_R_REDACTED

	Total Company			SG	WA Alloc.
	Quantity	Rate	Revenue	Factor	Revenue
Jan-24				7.979%	
Feb-24				7.979%	
Mar-24				7.979%	
Apr-24				7.979%	
May-24				7.979%	
Jun-24				7.979%	
Jul-24				7.979%	
Aug-24				7.979%	
Sep-24				7.979%	
Oct-24				7.979%	
Nov-24				7.979%	
Dec-24				7.979%	
Total					

Pryor Mountain REC Revenues Annual Amort		Ref 5.3.1_R
Annual Pryor Mountain REC Revenues Forecast		Above
Total Pryor Mountain REC Revenues	<u>269,962</u>	Ref 5.3_R

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

PAGE 6.4_R

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

Description of Adjustment:

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

This adjustment has been updated in rebuttal to reflect incremental reclamation and unrecovered investment costs collected since approval in the Company's 2021 GRC to begin collection of these costs as an offset to the projected incremental reclamation and unrecovered investment costs projected under current case assumptions.

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

PAGE 6.4.1

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

Ref 6.4.4_R

	<u>Amortization</u>	<u>Reg. Liability Balance</u>
Base Period Amount	-	(1,333,042)
Pro Forma Amount (below)	2,344,847	(8,206,964) <i>below</i>
Adjustment:	<u>2,344,847</u>	<u>(6,873,922)</u>

Ref 6.4_R

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	195,404	195,404	(48,043)	(7,034,540)	1,729,552
Jan-24	195,404	195,404	(48,043)	(7,229,944)	1,777,596
Feb-24	195,404	195,404	(48,043)	(7,425,348)	1,825,639
Mar-24	195,404	195,404	(48,043)	(7,620,752)	1,873,682
Apr-24	195,404	195,404	(48,043)	(7,816,156)	1,921,725
May-24	195,404	195,404	(48,043)	(8,011,560)	1,969,768
Jun-24	195,404	195,404	(48,043)	(8,206,964)	2,017,811
Jul-24	195,404	195,404	(48,043)	(8,402,368)	2,065,855
Aug-24	195,404	195,404	(48,043)	(8,597,772)	2,113,898
Sep-24	195,404	195,404	(48,043)	(8,793,176)	2,161,941
Oct-24	195,404	195,404	(48,043)	(8,988,580)	2,209,984
Nov-24	195,404	195,404	(48,043)	(9,183,983)	2,258,027
Dec-24	195,404	195,404	(48,043)	(9,379,387)	2,306,071

Annual Total	2,344,847	2,344,847	(576,518)
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Ref 6.4_R

Ref 6.4_R

AMA	(8,206,964)	2,017,811
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Ref 6.4_R

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

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

Ref 6.4.4_R

	Amortization	Reg. Liability Balance
Base Period Amount	-	(1,355,736)
Pro Forma Amount (below)	1,355,736	(4,745,075) <i>below</i>
Adjustment:	<u>1,355,736</u>	<u>(3,389,339)</u>

Ref 6.4_R

	407 Mthly Accum.	SCHMAT Tax	41110 Def Inc Tax Exp	254 Reg. Liab.	190 ADIT
Dec-23	112,978	112,978	(27,777)	(4,067,207)	999,988
Jan-24	112,978	112,978	(27,777)	(4,180,185)	1,027,765
Feb-24	112,978	112,978	(27,777)	(4,293,163)	1,055,543
Mar-24	112,978	112,978	(27,777)	(4,406,141)	1,083,320
Apr-24	112,978	112,978	(27,777)	(4,519,119)	1,111,098
May-24	112,978	112,978	(27,777)	(4,632,097)	1,138,875
Jun-24	112,978	112,978	(27,777)	(4,745,075)	1,166,653
Jul-24	112,978	112,978	(27,777)	(4,858,053)	1,194,430
Aug-24	112,978	112,978	(27,777)	(4,971,031)	1,222,208
Sep-24	112,978	112,978	(27,777)	(5,084,009)	1,249,985
Oct-24	112,978	112,978	(27,777)	(5,196,987)	1,277,762
Nov-24	112,978	112,978	(27,777)	(5,309,965)	1,305,540
Dec-24	112,978	112,978	(27,777)	(5,422,943)	1,333,317

Annual Total	1,355,736	1,355,736	(333,329)
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AMA	(4,745,075)	1,166,653
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	SCHMAT	41110	ADIT
Base Period Tax Amounts - 705.425	1,355,736	(333,329)	333,327
December 2024 Proforma Tax Amounts	1,355,736	(333,329)	1,166,653
Adjustment:	-	-	833,326
	<u>Ref 6.4_R</u>	<u>Ref 6.4_R</u>	<u>Ref 6.4_R</u>

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

PAGE 6.4.3_R

Currently Approved Washington Allocation Annual Amount 2,549,408 Ref 6.4.4_R

Proposed Washington Allocation Annual Amount 1,986,017 Ref 6.4.4_R

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

	501 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	165,501	165,501	(40,691)	(7,813,725)	1,921,129
Feb-24	165,501	165,501	(40,691)	(7,979,227)	1,961,821
Mar-24	165,501	165,501	(40,691)	(8,144,728)	2,002,512
Apr-24	165,501	165,501	(40,691)	(8,310,230)	2,043,203
May-24	165,501	165,501	(40,691)	(8,475,731)	2,083,894
Jun-24	165,501	165,501	(40,691)	(8,641,232)	2,124,585
Jul-24	165,501	165,501	(40,691)	(8,806,734)	2,165,276
Aug-24	165,501	165,501	(40,691)	(8,972,235)	2,205,968
Sep-24	165,501	165,501	(40,691)	(9,137,737)	2,246,659
Oct-24	165,501	165,501	(40,691)	(9,303,238)	2,287,350
Nov-24	165,501	165,501	(40,691)	(9,468,740)	2,328,041
Dec-24	165,501	165,501	(40,691)	(9,634,241)	2,368,732

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

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

PAGE 6.4.4_R_REDACTED

Incremental Decommissioning Costs

Plant	End of Depreciable Life	Remaining Depr. Life (Years)	Decomm Costs	Total Company Annual Amount	Approved Washington Allocation
Jim Bridger	2030	10.0			
Colstrip - Unit 4	2030	10.0			
Total			108,672,464	10,867,247	2,344,847

Ref 6.4.1_R

Other Closure Costs

Plant	End of Depreciable Life	Remaining Depr. Life (Years)	Other Closure Costs	Total Company Annual Amount	Approved Washington Allocation
Jim Bridger	2030	10.0			
Colstrip - Unit 4	2030	10.0			
Total			62,831,889	6,283,189	1,355,736

Ref 6.4.2_R

Bridger Mine Reclamation Costs

Total Reclamation Contribution	
Unrecovered Investment	
Years to End of Depreciable Life (2030)	10
Annual Incremental Expense	
Currently Approved Washington Allocation Annual Amount	2,549,408

Proposed Change in Amount Due to Operating the Bridger Mine Through 2025:

Total Reclamation Contribution	
Unrecovered Investment	
<i>Less approved amounts collected through 2023</i>	
Net Amount to be collected assuming Operation of Mine through 2025	
Years to End of Depreciable Life (2030)	7
Annual Incremental Expense	
Updated Washington Allocation Annual Amount	1,986,017

Ref 6.4.3_R

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

PAGE 10.7_R

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

Description of Adjustment:

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

This adjustment has been modified in rebuttal to reflect:

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

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

JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS

Electric Plant in Service - Monthly In-Service

	Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	In-Service Thru Dec-24
JIM BRIDGER PLANT	312	JBG	1,640,517	-	-	-	-	-	979,850	-	-	-	-	-	-	2,620,367
JIM BRIDGER UNIT 1	312	JBG	-	-	-	-	23,465,740	1,175,068	2,402,065	-	-	-	-	-	-	27,281,637
JIM BRIDGER UNIT 2	312	JBG	-	-	-	-	23,473,185	707,340	74,690	-	-	-	-	-	-	26,597,960
																<u>56,499,963</u>

Ref 10.7.2_R

Electric Plant in Service - Cumulative Balance

	Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Dec-24 AMA
JIM BRIDGER PLANT	312	JBG	1,640,517	1,640,517	1,640,517	1,640,517	1,640,517	1,640,517	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,620,367	2,171,269
JIM BRIDGER UNIT 1	312	JBG	238,764	238,764	238,764	238,764	23,704,504	24,879,572	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	27,281,637	18,895,866
JIM BRIDGER UNIT 2	312	JBG	2,342,745	2,342,745	2,342,745	2,342,745	25,815,930	26,523,270	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	26,597,960	19,452,129
																<u>40,519,264</u>

Depreciation Expense*

	Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Annual
JIM BRIDGER PLANT	403SP	JBG	614	1,229	1,229	1,229	1,229	1,229	1,596	1,963	1,963	1,963	1,963	1,963	1,963	19,515
JIM BRIDGER UNIT 1	403SP	JBG	179	179	179	179	8,966	18,194	19,534	20,433	20,433	20,433	20,433	20,433	20,433	169,830
JIM BRIDGER UNIT 2	403SP	JBG	1,755	1,755	1,755	1,755	10,545	19,600	19,893	19,921	19,921	19,921	19,921	19,921	19,921	174,830
																<u>364,175</u>

22,540

Cumulative Depreciation Reserve

	Account	Factor	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Dec-24 AMA
JIM BRIDGER PLANT	108SP	JBG	(614)	(1,843)	(3,072)	(4,300)	(5,529)	(6,758)	(8,354)	(10,316)	(12,279)	(14,241)	(16,204)	(18,166)	(20,129)	(9,286)
JIM BRIDGER UNIT 1	108SP	JBG	(2,636)	(2,815)	(2,994)	(3,172)	(12,139)	(30,333)	(49,867)	(70,300)	(90,733)	(111,166)	(131,600)	(152,033)	(172,466)	(62,059)
JIM BRIDGER UNIT 2	108SP	JBG	(28,017)	(29,772)	(31,526)	(33,281)	(43,826)	(63,427)	(83,320)	(103,241)	(123,162)	(143,083)	(163,005)	(182,926)	(202,847)	(93,000)
																<u>(164,345)</u>

*Depreciation rate 0.899%

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

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

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

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

PAGE 10.7.3_R REDACTED

PacifiCorp Share (\$000's)	12 ME June 2022	U1/U2 Gas Conversion	
	Actuals	2024	2025
Routine			
Overhaul			
Total			
	RY 1 Adjustment	(14,048)	

Ref 10.7_R

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

PAGE 13.2_R

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

Description of Adjustment:

This adjustment recognizes wage and benefit increases that are projected to occur through the twelve month period ending December 2025 for labor charged to operation & maintenance accounts. See page 13.2.1_R for more information on how this adjustment was calculated.

This adjustment has been updated to reflect changes identified through discovery and to reflect the latest actuarial report figures.

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment - Year 2

PAGE 13.2.1_R

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

1. The Pro Forma December 2024 regular time, overtime, and premium pay expenses were escalated prospectively by labor group to December 2025 (see page 13.2.4_R). Union and non-union costs were escalated using the contractual and target rates found on page 13.2.4_R.
2. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the overall non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
3. Payroll taxes have been updated as result of the labor calculations in parts 1 and 2 above. These payroll tax calculations can be found on page 13.2.6_R.

PacifiCorp
Washington General Rate Case 2023
General Wage Increase Adjustment - Year 2

Description	Actual 12 Months Ended June 2022	Pro Forma 12 Months Ending December 2024	Adjustment	Pro Forma 12 Months Ending December 2025	Adjustment	Ref.
Regular Ordinary Time	430,865,222	464,822,905	27,294,258	476,144,577	11,321,672	
Overtime	76,879,725	82,938,829	4,870,143	84,958,967	2,020,138	
Premium Pay	13,956,954	15,056,941	884,139	15,423,682	366,741	
Subtotal for Escalation	521,701,902	562,818,675	33,048,540	576,527,225	13,708,551	13.2.3_R&4_R
Annual Incentive Plan	32,713,508	35,291,750	2,578,242	36,151,350	859,600	
Payroll Tax Expense	38,800,779	41,921,390	2,552,378	42,969,928	1,048,539	13.2.6_R
Payroll Tax Expense-Unemployment	3,153,346	3,153,346	-	3,153,346	-	
Total Payroll Taxes	41,954,125	45,074,736	2,552,378	46,123,275	1,048,539	
SERP Plan	-	-	-	-	-	
Medical	58,024,607	58,024,607	-	58,024,607	-	
Pensions	5,707,720	4,524,605	(1,183,115)	4,032,800	(491,805)	13.2.4_R
Pension Administration	836,131	836,131	-	836,131	-	13.2.4_R
Post Retirement Benefits	856,324	1,413,017	556,693	1,339,099	(73,919)	13.2.4_R
Post Employment Benefits	5,454,165	4,699,391	(754,774)	4,699,391	-	13.2.4_R
401(k)	40,696,820	40,696,820	-	40,696,820	-	
All Other Labor and Benefit Items	25,769,675	25,769,675	-	25,769,675	-	
Total Other Labor	137,345,443	135,964,246	(1,381,197)	135,398,523	(565,723)	
Total Labor	733,714,977	779,149,407	36,797,963	794,200,372	15,050,966	13.2.6_R
Non-Utility and Capitalized Labor	260,469,861	276,599,148	13,063,329	281,945,280	5,346,132	13.2.6_R
Total Utility Labor	473,245,117	502,550,259	23,734,634	512,255,092	9,704,833	13.2.6_R
	Ref 4.3.2_R Exh. SLC-11		Ref 4.3_R Exh. SLC-11		Ref 13.2_R	

PacifiCorp
Washington 2023 General Rate Case
General Wage Increase Adjustment - Year 2

PAGE 13.2.3_R

Composite Labor Increases

Regular Time/Overtime/Premium Pay June 2022 - Actual	521,701,902	Ref 13.2.2_R
Regular Time/Overtime/Premium Pay December 2024 - Pro Forma	562,818,675	Ref 13.2.2_R
% Increase - Pro Forma	7.88%	
Regular Time/Overtime/Premium Pay December 2025 - Pro Forma	576,527,225	Ref 13.2.2_R
% Increase - Pro Forma	2.44%	
% Increase - Total	10.51%	

Pro Forma Labor December 2024

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	18,519	16,694	17,929	16,697	16,861	18,917	16,190	15,086	19,762	16,895	17,138	18,308	208,997
3	IBEW 125	3,818	3,945	3,929	3,651	3,781	4,007	4,006	3,314	4,240	4,428	3,940	4,095	47,153
4	IBEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	176	192	231	191	189	238	301	168	247	184	189	223	2,530
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,624	4,521	4,639	50,241
9	IBEW 57 WY													
11	IBEW 57 PD	10,358	11,707	10,834	10,477	10,967	11,613	9,976	9,928	11,629	10,664	10,872	11,958	130,982
12	IBEW 57 PS	3,407	4,000	3,820	3,399	3,852	4,282	3,641	3,483	4,330	3,956	3,788	3,843	45,799
13	PCCC Non-Exempt	513	543	539	499	497	510	448	441	456	444	480	481	5,850
15	IBEW 57 CT	339	415	443	427	382	406	383	341	388	410	398	395	4,728
16	IBEW 77													
18	Non-Exempt	1,225	1,145	1,211	1,116	1,132	1,290	1,125	1,030	1,041	1,095	1,111	1,237	13,757
Grand Total		47,342	47,193	47,358	44,397	45,937	50,364	44,888	41,116	50,883	46,808	46,740	49,793	562,819

Ref. 4.3.2_R
 Exh. SLC-11

Pro Forma Increase to December 2025

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2024 is shown as effective on January 1, 2025.

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2	Officer/Exempt												
3	IBEW 125	12/26/2024	3.50%										
4	IBEW 659		1/26/2025	2.50%									
5	UWUA 197												
8	UWUA 127						2.50%						
9	IBEW 57 WY										2.50%		
11	IBEW 57 PD												
12	IBEW 57 PS												
13	PCCC Non-Exempt												
15	IBEW 57 CT												
16	IBEW 77												
18	Non-Exempt												
		12/26/2024	3.50%										

(2)
 (2)
 (2)
 (2)
 (3) REDACTED
 (1)
 (1)
 (2)
 (1)
 (3) REDACTED
 (2)

Pro Forma Labor December 2025

Group Code	Labor Group	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2	Officer/Exempt	19,167	17,279	18,556	17,282	17,452	19,580	16,756	15,614	20,453	17,486	17,738	18,949	216,312
3	IBEW 125	3,818	4,044	4,027	3,742	3,875	4,108	4,106	3,397	4,346	4,539	4,039	4,197	48,237
4	IBEW 659	4,407	4,243	4,137	3,845	4,023	4,418	4,828	3,623	4,405	3,901	4,026	4,327	50,183
5	UWUA 197	176	192	231	191	189	244	308	172	253	189	194	229	2,568
8	UWUA 127	4,385	4,099	4,083	3,896	4,038	4,468	3,788	3,517	4,182	4,740	4,634	4,755	50,585
9	IBEW 57 WY													
11	IBEW 57 PD	10,358	12,000	11,104	10,739	11,242	11,903	10,226	10,176	11,919	10,930	11,144	12,257	133,998
12	IBEW 57 PS	3,407	4,100	3,916	3,484	3,948	4,389	3,732	3,570	4,438	4,054	3,882	3,939	46,858
13	PCCC Non-Exempt	531	562	558	517	514	528	464	456	472	460	497	497	6,055
15	IBEW 57 CT	339	425	454	438	392	416	392	350	397	420	408	405	4,837
16	IBEW 77													
18	Non-Exempt	1,267	1,185	1,253	1,155	1,172	1,335	1,165	1,066	1,077	1,133	1,150	1,280	14,239
Grand Total		48,055	48,342	48,526	45,490	47,063	51,607	45,972	42,131	52,153	48,065	47,995	51,130	576,527

Ref. 13.2.2_R
 Exh. SLC-11

- (1) Labor increases supported by union contracts/actual increases.
- (2) Projected labor increases supported by planned targets.
- (3) Increase will be contingent on the future outcome of a new contract.

PacifiCorp
Washington General Rate Case 2023
General Wage Increase Adjustment - Year 2

PAGE 13.2.5_R

	A	B	C	D	D - A	
Description	Projected December 2024 Net of Joint Venture	Projected December 2024 Gross	Projected December 2025 Gross	Projected December 2025 Net of Joint Venture	Pro Forma Adjustment	Ref
Pensions	4,524,605	4,600,000	4,100,000	4,032,800	(491,805)	13.2.2_R
Pension Administration	836,131	861,180	861,180	836,131	-	13.2.2_R
Post Retirement Benefits	1,413,017	1,494,266	1,416,097	1,339,099	(73,919)	13.2.2_R
Post Employment Benefits	4,699,391	4,842,646	4,842,646	4,699,391	-	13.2.2_R
Total	11,473,144	11,798,092	11,219,923	10,907,421	(565,723)	13.2.2_R
	Ref. 4.3.6_R			Ref. 13.2.2_R	Ref. 13.2.2_R	
	Exh. SLC-13C			Exh. SLC-13C	Exh. SLC-13C	

PacifiCorp
Washington 2023 General Rate Case
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

PAGE 13.2.6_R

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2024 Pro Forma Labor						
Annualized Wages Adjustment	a		33,048,540	33,048,540		4.3.7_R
Annualized Incentive Adjustment	b		2,578,242	2,578,242		4.3.7_R
	c	a + b	35,626,782	35,626,782		
			-			
Percentage of eligible wages	d		92.16%	100.00%		
Total eligible wages	e	c * d	32,835,312	35,626,782		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	2,035,789	516,588		
			-			
Total FICA Tax on Annualized Labor		g	2,035,789	516,588	2,552,378	4.3.7_R
FICA Calculated on December 2025 Pro Forma Labor						
Pro Forma Wages Adjustment	h		13,708,551	13,708,551		13.2.2_R
Pro Forma Incentive Adjustment	i		859,600	859,600		13.2.2_R
	j	h + i	14,568,151	14,568,151		
			-			
Percentage of eligible wages	k		92.70%	100.00%		
Total eligible wages	l	j * k	13,504,844	14,568,151		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	837,300	211,238		
			-			
Total FICA Tax on Pro Forma Labor		n	837,300	211,238	1,048,539	13.2.2_R

PacifiCorp
Washington General Rate Case 2023
General Wage Increase Adjustment - Year 2
Adjustment by FERC Account - Total Company

Indicator	Total Company Basis							
	Actual		Pro Forma Adjustment	Pro Forma		Pro Forma Adjustment	Pro Forma	
	12 Months Ended June 2022	% Of Total		12 Months Ending December 2024	12 Months Ending December 2025			
500CAGE	52,403,963	7.14%	2,628,213	55,649,016	1,074,982	56,723,998		
500CAGW	718	0.00%	36	763	15	777		
500JBG	7,518,244	1.02%	377,062	7,983,802	154,225	8,138,027		
500SG	2,518,383	0.34%	126,304	2,674,331	51,661	2,725,992		
501SE	94,270	0.01%	4,728	100,107	1,934	102,041		
512CAGE	31,713,336	4.32%	1,590,517	33,677,147	650,547	34,327,694		
512JBG	16,126,338	2.20%	808,783	17,124,943	330,806	17,455,748		
512SG	215,139	0.03%	10,790	228,461	4,413	232,874		
535SG-P	13,054,351	1.78%	654,714	13,862,727	267,789	14,130,515		
535SG-U	8,757,530	1.19%	439,216	9,299,830	179,646	9,479,476		
545SG-P	2,254,675	0.31%	113,079	2,394,293	46,251	2,440,544		
545SG-U	441,325	0.06%	22,134	468,653	9,053	477,707		
548CAGE	5,815,269	0.79%	291,653	6,175,372	119,291	6,294,663		
548CAGW	2,193,135	0.30%	109,992	2,328,942	44,989	2,373,931		
548SG	3,144,930	0.43%	157,727	3,339,676	64,513	3,404,189		
549OR	24,702	0.00%	1,239	26,231	507	26,738		
553CAGE	2,127,852	0.29%	106,718	2,259,616	43,649	2,303,266		
553CAGW	741,981	0.10%	37,213	787,927	15,221	803,148		
553SG	378,847	0.05%	19,000	402,307	7,771	410,078		
557CAGE	257,623	0.04%	12,921	273,576	5,285	278,861		
557ID	70,487	0.01%	3,535	74,851	1,446	76,297		
557WYU	84	0.00%	4	89	2	91		
557SG	29,169,809	3.98%	1,462,952	30,976,115	598,371	31,574,486		
560SG	23,738,571	3.24%	1,190,559	25,208,554	486,958	25,695,512		
571SG	15,855,888	2.16%	795,219	16,837,745	325,258	17,163,003		
580CA	1,366,467	0.19%	68,532	1,451,084	28,031	1,479,115		
580ID	1,572,884	0.21%	78,885	1,670,283	32,265	1,702,549		
580OR	8,521,142	1.16%	427,360	9,048,803	174,797	9,223,600		
580SNPD	40,594,481	5.53%	2,035,933	43,108,247	832,730	43,940,976		
580UT	11,866,899	1.62%	595,160	12,601,742	243,430	12,845,173		
580WA	1,910,543	0.26%	95,819	2,028,851	39,192	2,068,043		
580WYP	2,492,440	0.34%	125,003	2,646,782	51,128	2,697,910		
580WYU	256,477	0.03%	12,863	272,359	5,261	277,620		
593CA	4,535,571	0.62%	227,472	4,816,431	93,040	4,909,471		
593ID	3,736,224	0.51%	187,383	3,967,585	76,643	4,044,227		
593OR	31,835,564	4.34%	1,596,647	33,806,943	653,055	34,459,998		
593SNPD	18,874,295	2.57%	946,601	20,043,064	387,175	20,430,239		
593UT	30,197,501	4.12%	1,514,493	32,067,446	619,452	32,686,898		
593WA	7,083,375	0.97%	355,252	7,522,004	145,304	7,667,308		
593WYP	6,286,983	0.86%	315,311	6,676,297	128,967	6,805,264		
593WYU	920,223	0.13%	46,152	977,206	18,877	996,083		
903CA	342,873	0.05%	17,196	364,105	7,033	371,138		
903CN	25,927,490	3.53%	1,300,340	27,533,019	531,860	28,064,879		
903ID	1,798,234	0.25%	90,187	1,909,587	36,888	1,946,475		
903OR	1,699,166	0.23%	85,218	1,804,385	34,856	1,839,241		
903UT	6,212,479	0.85%	311,574	6,597,179	127,439	6,724,618		
903WA	949,288	0.13%	47,610	1,008,071	19,473	1,027,544		
903WYP	1,079,248	0.15%	54,127	1,146,079	22,139	1,168,218		
903WYU	269,303	0.04%	13,506	285,979	5,524	291,503		
908CA	-	0.00%	-	-	-	-		
908CN	3,578,077	0.49%	179,451	3,799,645	73,398	3,873,043		
908ID	1,069	0.00%	54	1,135	22	1,157		
908OR	2,217,432	0.30%	111,211	2,354,743	45,487	2,400,230		
908OTHER	36,828	0.01%	1,847	39,109	755	39,864		
908UT	3,019,303	0.41%	151,427	3,206,270	61,936	3,268,206		
908WA	164,915	0.02%	8,271	175,127	3,383	178,510		
908WYP	980,697	0.13%	49,185	1,041,426	20,117	1,061,543		
920CA	120,041	0.02%	6,020	127,475	2,462	129,937		
920ID	291,602	0.04%	14,625	309,659	5,982	315,641		
920OR	295,009	0.04%	14,796	313,277	6,052	319,329		
920SO	31,279,475	4.26%	1,568,758	33,216,419	641,647	33,858,066		
920UT	(18,154)	0.00%	(910)	(19,278)	(372)	(19,651)		
920WA	(8,011)	0.00%	(402)	(8,507)	(164)	(8,671)		
920WYP	16,804	0.00%	843	17,845	345	18,189		
935CA	7,521	0.00%	377	7,987	154	8,141		
935OR	9,081	0.00%	455	9,643	186	9,830		
935SO	2,306,308	0.31%	115,668	2,449,124	47,310	2,496,434		
935WA	522	0.00%	26	554	11	565		
Utility Labor	473,245,117	64.500%	23,734,634	502,550,259	9,707,851	512,258,110		
Non-Utility/Capital	260,469,861	35.500%	13,063,329	276,599,148	5,343,114	281,942,262		
Total	733,714,977	100.000%	36,797,963	779,149,407	15,050,966	794,200,372		

PacifiCorp
Washington General Rate Case 2023
General Wage Increase Adjustment - Year 2
Adjustment by FERC Account - WA Allocated

Indicator	WA %	Washington Allocated					
		Actual		Pro Forma		Pro Forma	
		12 Months Ended	% Of Total	12 Months Ending	12 Months Ending	Pro Forma	12 Months Ending
	June 2022		December 2024	December 2025	Adjustment	December 2025	
500CAGE	0.000%	-	0.00%	-	-	-	-
500CAGW	22.163%	159	0.00%	8	169	3	172
500JBG	22.163%	1,666,267	3.35%	83,568	1,769,449	34,181	1,803,629
500SG	7.979%	200,936	0.40%	10,078	213,379	4,122	217,501
501SE	7.616%	7,180	0.01%	360	7,625	147	7,772
512CAGE	0.000%	-	0.00%	-	-	-	-
512JBG	22.163%	3,574,078	7.20%	179,250	3,795,398	73,316	3,868,715
512SG	7.979%	17,165	0.03%	861	18,228	352	18,581
535SG-P	7.979%	1,041,578	2.10%	52,238	1,106,076	21,366	1,127,442
535SG-U	7.979%	698,744	1.41%	35,044	742,013	14,334	756,346
545SG-P	7.979%	179,896	0.36%	9,022	191,035	3,690	194,726
545SG-U	7.979%	35,212	0.07%	1,766	37,393	722	38,115
548CAGE	0.000%	-	0.00%	-	-	-	-
548CAGW	22.163%	486,064	0.98%	24,378	516,163	9,971	526,134
548SG	7.979%	250,927	0.51%	12,585	266,465	5,147	271,613
549OR	0.000%	-	0.00%	-	-	-	-
553CAGE	0.000%	-	0.00%	-	-	-	-
553CAGW	22.163%	164,445	0.33%	8,247	174,628	3,373	178,001
553SG	7.979%	30,227	0.06%	1,516	32,099	620	32,719
557CAGE	0.000%	-	0.00%	-	-	-	-
557ID	0.000%	-	0.00%	-	-	-	-
557WYU	0.000%	-	0.00%	-	-	-	-
557SG	7.979%	2,327,394	4.69%	116,726	2,471,515	47,743	2,519,258
560SG	7.979%	1,894,048	3.81%	94,992	2,011,334	38,853	2,050,188
571SG	7.979%	1,265,106	2.55%	63,449	1,343,446	25,952	1,369,398
580CA	0.000%	-	0.00%	-	-	-	-
580ID	0.000%	-	0.00%	-	-	-	-
580OR	0.000%	-	0.00%	-	-	-	-
580SNPD	6.264%	2,542,850	5.12%	127,531	2,700,312	52,162	2,752,475
580UT	0.000%	-	0.00%	-	-	-	-
580WA	100.000%	1,910,543	3.85%	95,819	2,028,851	39,192	2,068,043
580WYP	0.000%	-	0.00%	-	-	-	-
580WYU	0.000%	-	0.00%	-	-	-	-
593CA	0.000%	-	0.00%	-	-	-	-
593ID	0.000%	-	0.00%	-	-	-	-
593OR	0.000%	-	0.00%	-	-	-	-
593SNPD	6.264%	1,182,291	2.38%	59,295	1,255,503	24,253	1,279,756
593UT	0.000%	-	0.00%	-	-	-	-
593WA	100.000%	7,083,375	14.26%	355,252	7,522,004	145,304	7,667,308
593WYP	0.000%	-	0.00%	-	-	-	-
593WYU	0.000%	-	0.00%	-	-	-	-
903CA	0.000%	-	0.00%	-	-	-	-
903CN	6.743%	1,748,286	3.52%	87,682	1,856,546	35,863	1,892,410
903ID	0.000%	-	0.00%	-	-	-	-
903OR	0.000%	-	0.00%	-	-	-	-
903UT	0.000%	-	0.00%	-	-	-	-
903WA	100.000%	949,288	1.91%	47,610	1,008,071	19,473	1,027,544
903WYP	0.000%	-	0.00%	-	-	-	-
903WYU	0.000%	-	0.00%	-	-	-	-
908CA	0.000%	-	0.00%	-	-	-	-
908CN	6.743%	241,269	0.49%	12,100	256,209	4,949	261,159
908ID	0.000%	-	0.00%	-	-	-	-
908OR	0.000%	-	0.00%	-	-	-	-
908OTHER	0.000%	-	0.00%	-	-	-	-
908UT	0.000%	-	0.00%	-	-	-	-
908WA	100.000%	164,915	0.33%	8,271	175,127	3,383	178,510
908WYP	0.000%	-	0.00%	-	-	-	-
920CA	0.000%	-	0.00%	-	-	-	-
920ID	0.000%	-	0.00%	-	-	-	-
920OR	0.000%	-	0.00%	-	-	-	-
920SO	7.085%	2,216,020	4.46%	111,140	2,353,244	45,458	2,398,702
920UT	0.000%	-	0.00%	-	-	-	-
920WA	100.000%	(8,011)	-0.02%	(402)	(8,507)	(164)	(8,671)
920WYP	0.000%	-	0.00%	-	-	-	-
935CA	0.000%	-	0.00%	-	-	-	-
935OR	0.000%	-	0.00%	-	-	-	-
935SO	7.085%	163,392	0.33%	8,195	173,510	3,352	176,862
935WA	100.000%	522	0.00%	26	554	11	565
Utility Labor		32,034,164	64.500%	1,606,607	34,017,842	657,129	34,674,971
Non-Utility/Capital		17,631,316	35.500%	884,262	18,723,115	361,678	19,084,792
Total		49,665,481	100.000%	2,490,870	52,740,957	1,018,806	53,759,763

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

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
REC Revenues	456	PRO	(204,822)	WA	Situs	(204,822)	13.3.1_R

Description of Adjustment:

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

This adjustment has been updated to reflect accrual updates in the Rate Year 1 calculation of deferred Pryor Mountain REC revenues as reflected in Adjustment 5.3_R.

**PacifiCorp
Washington 2023 General Rate Case
Pryor Mountain REC Revenues - Year 2
Revenue Deferral Amortization**

	<u>Amortization</u>
Pro Forma Amount 2024 (below)	204,822
Pro Forma Amount 2025 (below)	-
	<u>(204,822)</u>
	Ref 5.3.1_R

	Opening Bal.	Accrual	Amortization	Interest ¹	Ending Bal.
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		-			-
Jan-25	-	-	-	-	-
Feb-25	-	-	-	-	-
Mar-25	-	-	-	-	-
Apr-25	-	-	-	-	-
May-25	-	-	-	-	-
Jun-25	-	-	-	-	-
Jul-25	-	-	-	-	-
Aug-25	-	-	-	-	-
Sep-25	-	-	-	-	-
Oct-25	-	-	-	-	-
Nov-25	-	-	-	-	-
Dec-25	-	-	-	-	-
Pro Forma Amort 2025 =	-				

Note:

1. Interest accrual at Quarterly FERC rate during the deferral and amortization periods.

	2021			
Ref UE-210328	Q1	Q2	Q3	Q4
Quarterly FERC RATE	3.25%	3.25%	3.25%	3.25%
	2022			
	Q1	Q2	Q3	Q4
	3.25%	3.25%	3.60%	4.91%
	2023			
	Q1	Q2	Q3	Q4
	6.31%	7.50%	8.02%	8.35%

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

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
<i>Jim Bridger Units 1 & 2</i>	312	PRO	15,986,739	JBG	22.163%	3,543,138	14.8.1_R
Adjustment to Depreciation Expense:							
<i>Jim Bridger Units 1 & 2</i>	403SP	PRO	143,684	JBG	22.163%	31,845	14.8.1_R
Adjustment to Depreciation Reserve:							
<i>Jim Bridger Units 1 & 2</i>	108SP	PRO	(485,002)	JBG	22.163%	(107,491)	14.8.1_R
Adjustment to O&M Expense:							
<i>Post Gas-Conv. O&M - RY2</i>	512	PRO	3,428,000	JBG	22.163%	759,747	14.8.3_R
Adjustment to Tax:							
<i>Schedule M Adj - JB Units 1 & 2</i>	SCHMAT	PRO	143,683	JBG	22.163%	31,845	
<i>Schedule M Adj - JB Units 1 & 2</i>	SCHMDT	PRO	1,797,024	JBG	22.163%	398,274	
<i>DIT Expense - JB Units 1 & 2</i>	41010	PRO	(35,326)	JBG	22.163%	(7,829)	
<i>DIT Expense - JB Units 1 & 2</i>	41010	PRO	441,826	JBG	22.163%	97,922	
<i>ADIT Balance - JB Units 1 & 2</i>	282	PRO	(654,635)	JBG	22.163%	(145,087)	

Description of Adjustment:

This adjustment adds in pro forma capital additions associated with Jim Bridger Units 1 and 2, including costs to convert the units to become gas generation resources through calendar year 2025, as well as the corresponding depreciation expenses and depreciation reserves and associated tax impacts. Please refer to the direct testimony of Company witness Brad Richards for further discussion on the pro forma capital projects for Jim Bridger Units 1 & 2.

This adjustment has been modified in rebuttal to reflect:

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

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Pro Forma JB Units 1 & 2 Additions - Year 2

JIM BRIDGER - GAS GENERATION CAPITAL ADDITIONS

Electric Plant in Service - Monthly In-Service

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

Electric Plant in Service - Cumulative Balance

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

Depreciation Expense*

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

Cumulative Depreciation Reserve

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

*Depreciation rate

0.899%

	12 Months Ending Dec 2024	12 Months Ending Dec 2025	Adjustment	
312	40,519,264	56,506,003	15,986,739	Ref. 14.8_R
403SP		364,175	507,859	143,684
108SP		(164,345)	(649,347)	(485,002)

Ref 10.7.1_R
Exh. SLC-11

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Project Description	FERC Account	In-Service Date	Factor	Investment Type	Jul-22 to Dec-24 In-Service	CY 2025 Plant Adds	Jul-22 to Dec-25 In-Service
U1 Conversion to Natural Gas	312	Apr-24	JBG	Specific	23,465,740		23,465,740
U2 Conversion to Natural Gas	312	Apr-24	JBG	Specific	23,473,185		23,473,185
U0 Southend Building Heating 22/23	312	Dec-23	JBG	Specific	1,640,517		1,640,517
Projects less than \$1 million	312	Various	JBG	Specific	7,741,031	144,938	7,885,969
Projects less than \$1 million	312	Various	JBG	Programmatic	179,491		179,491
Total					56,499,963	144,938	56,644,902
					Ref 10.7.2_R		Ref 14.8.1_R
					Exh. SLC-11		

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

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PacifiCorp Share (\$000's)	12 ME June 2022	U1/U2 Gas Conversion*	
	Actuals	2024	2025
Routine			
Overhaul			
Total			
		RY 2 Adjustment	3,428

Ref 14.8_R