

Exhibit No. ____ (JH-2)
Docket UE-130043
Witness: Joanna Huang

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP D/B/A PACIFIC POWER
& LIGHT COMPANY,

Respondent.

DOCKET UE-130043

EXHIBIT TO
TESTIMONY OF

Joanna Huang

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Electric Results of Operations and Revenue Requirement

June 21, 2013

PacifiCorp Results of Operations
For The Twelve Months Ended June 2012 - Washington

	(a) Unadjusted Results-Per book	(b) Restating Adjustments	(c) Total Adjusted Actual Results	(d) Pro Forma Adjustments	(e) Total Adjusted at Present Rates	(f) Per Staff	(g) Results With Price Change
Operating Revenues:							
1 General Business Revenues	\$291,874,412	\$12,188,798	\$304,063,210	\$0	\$304,063,210	4.81%	\$318,682,851
2 Interdepartmental	-	-	-	-	-	-	-
3 Special Sales	20,284,350	29,221,420	49,505,770	(32,469,178)	17,036,592	-	17,036,592
4 Other operating revenues	14,731,219	(6,643,098)	8,088,121	(1,315,225)	6,772,895	-	6,772,895
5 Total Operating Revenues	\$326,889,981	\$34,767,119	\$361,657,100	(\$33,784,403)	\$327,872,697	\$14,619,641	\$342,492,338
Operating Expenses:							
8 Steam Production	57,640,155	(3,065,929)	54,574,226	6,749,087	61,323,313	-	61,323,313
9 Nuclear Production	-	-	-	-	-	-	-
10 Hydro Production	6,663,591	(10,927)	6,652,664	(49,752)	6,602,911	-	6,602,911
11 Other Power Supply	93,525,238	36,092,700	129,617,938	(53,459,255)	76,158,683	-	76,158,683
12 Transmission	29,812,193	(214,043)	29,598,150	218,528	29,816,678	-	29,816,678
13 Distribution	11,776,964	160,021	11,936,984	(135,562)	11,801,423	-	11,801,423
14 Customer Accounting	7,337,446	(142,898)	7,194,549	13,414	7,207,963	99,165	7,307,128
15 Customer Service & Info	9,564,879	(8,643,023)	921,855	(11,507)	910,348	-	910,348
16 Sales	-	-	-	-	-	-	-
17 Administrative & General	9,591,956	(508,134)	9,083,822	908,743	9,992,566	-	9,992,566
18 Total O&M Expense	\$225,912,423	\$23,667,766	\$249,580,189	(\$45,766,303)	\$203,813,886	\$99,165	\$203,913,051
20 Depreciation	40,395,166	(419,684)	39,975,483	921,318	40,896,801	-	40,896,801
21 Amortization	5,224,757	-	5,224,757	322,606	5,547,363	-	5,547,363
22 Taxes Other than Income	18,862,104	803,333	19,665,437	(13,143)	19,652,294	591,675	20,243,969
23 Income Taxes: Federal	(16,440,176)	11,792,355	(4,647,821)	998,820	(3,649,001)	4,875,080	1,226,079
24 : State	-	-	-	-	-	-	-
25 Deferred Income Taxes	19,964,719	(3,759,864)	16,204,855	(2,372,696)	13,832,159	-	13,832,159
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc. Revenue & Expense	(9,852)	22,015	12,163	(854,511)	(842,348)	-	(842,348)
28 Total Operating Expenses:	\$293,909,141	\$32,105,920	\$326,015,062	(\$46,763,909)	\$279,251,153	\$5,565,921	\$284,817,074
30 Net Operating Revenue :	\$32,980,840	\$2,661,199	\$35,642,038	\$12,979,506	\$48,621,545	\$9,053,720	\$57,675,265
Rate Base:							
33 Electric Plant in Service	1,548,941,051	36,578,596	1,585,519,647	28,171,969	1,613,691,616	-	1,613,691,616
34 Plant Held for Future Use	43,755	-	43,755	-	43,755	-	43,755
35 Misc. Deferred Debits	18,044,510	(2,843,235)	15,201,275	(258,016)	14,943,259	-	14,943,259
36 Electric Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,897,443	(1,897,024)	419	-	419	-	419
39 Fuel Stock	5,765,129	(5,765,129)	(0)	-	(0)	-	(0)
40 Material & Supplies	7,434,252	(7,431,553)	2,700	-	2,700	-	2,700
41 Working Capital	3,527,567	24,966,397	28,493,964	-	28,493,964	-	28,493,964
42 Weatherization Loans	1,957,722	-	1,957,722	-	1,957,722	-	1,957,722
43 Misc. Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	\$1,587,611,430	\$43,608,052	\$1,631,219,482	\$27,913,953	\$1,659,133,435	\$0	\$1,659,133,435
Deductions:							
47 Accum. Prov. for Depreciation	(562,037,870)	(14,389,925)	(576,427,794)	(259,772)	(576,687,567)	-	(576,687,567)
48 Accum. Prov. for Amortization	(40,901,907)	-	(40,901,907)	-	(40,901,907)	-	(40,901,907)
49 Accum. Deferred Income Tax	(207,777,188)	(1,276,701)	(209,053,889)	(4,722,833)	(213,776,722)	-	(213,776,722)
50 Unamortized ITC	(546,503)	23,175	(523,328)	-	(523,328)	-	(523,328)
51 Customer Advances for Const.	15,642	(159,521)	(143,879)	-	(143,879)	-	(143,879)
52 Customer Service Deposits	-	(3,236,612)	(3,236,612)	-	(3,236,612)	-	(3,236,612)
53 Miscellaneous Deductions	(2,870,631)	1,143,691	(1,726,939)	(1,721,174)	(3,448,113)	-	(3,448,113)
54	-	-	-	-	-	-	-
55 Total Rate Base Deductions:	(\$814,118,456)	(\$17,895,893)	(\$832,014,348)	(\$6,703,780)	(\$838,718,128)	\$0	(\$838,718,128)
57 Total Rate Base:	\$773,492,974	\$25,712,159	\$799,205,134	\$21,210,173	\$820,415,307	\$0	\$820,415,307
59 Return on Rate Base	4.264%		4.460%		5.926%		7.030%
TAX CALCULATION							
62 Operating Revenue	\$36,505,382	\$10,693,690	\$47,199,072	\$11,605,630	\$58,804,702	\$13,928,801	\$72,733,503
63 Other Deductions	-	-	-	-	-	-	-
64 Interest (AFUDC)	(3,411,397)	30,428	(3,380,969)	-	(3,380,969)	-	(3,380,969)
65 Interest	22,026,430	910,757	22,937,188	608,732	23,545,920	-	23,545,920
66 Schedule "M" additions	65,020,860	7,249,676	72,270,536	1,068,790	73,339,326	-	73,339,326
67 Schedule "M" deductions	113,634,319	(475,361)	113,158,958	(5,267,585)	107,891,373	-	107,891,373
68	-	-	-	-	-	-	-
69 Income Before Tax	(30,723,109)	17,477,542	(13,245,568)	17,333,273	4,087,706	13,928,801	(128,662,146)
70 State Income Tax	-	-	-	-	-	-	-
71 Taxable Income	(30,723,109)	17,477,542	(13,245,568)	17,333,273	4,087,706	13,928,801	(128,662,146)
72 Federal Income Tax Before Credits	(10,753,088)	6,117,140	(4,635,948)	6,066,646	1,430,698	-	1,430,698
73 Energy Tax Credits	(5,687,088)	5,675,215	(11,873)	(5,067,826)	(5,079,699)	-	(5,079,699)
74 Federal Income Tax-Current	(\$16,440,176)	\$11,792,355	(\$4,647,821)	\$998,820	(\$3,649,001)	\$4,875,080	\$1,226,079

Calculation of Revenue Requirement Deficiency or (Excess):

1	a) Net Rate Base - Washington Jurisdiction	\$	820,415,307
2			
3	b) Proposed Rate of Return		7.0300%
4			
5	c) Net Operating Income Requirement		57,675,196
6			
7	d) Proforma Net Operating Income		48,621,545
8			
9	e) Net Operating Income Deficiency		9,053,651
10			
11	f) NOI > Revenue Conversion Factor		61.9280%
12			
13	g) Revenue Requirement Deficiency (line e/line f)	<u>\$</u>	<u>14,619,641</u>

PacifiCorp General Rate Case
 Twelve Months Ended June 2012 - Washington

Conversion Factor

	(a)	(b)
	Staff	Company
1 Operating Revenue	100.0000%	100.0000%
2 Operating Revenue Deductions:		
3 Uncollectible Accounts	0.678%	0.725%
4 Franchise Tax	0.000%	0.000%
5 State Utility Tax ((3.8734%- (Line 3 * 3.8734%))	3.847%	3.873%
6 WUTC Fee	0.200%	0.200%
7 Sub-Total	95.275%	95.202%
8		
9 State Income Tax	0.000%	0.000%
10		
11 Sub-Total	95.2746%	95.2015%
12		
13 Federal Income Tax @ 35%	33.3461%	33.3205%
14		
15 Net Operating Income Conversion Factor	61.9280%	61.8810%

PacifiCorp General Rate Case
 Twelve Months Ended June 2012 - Washington
Weighted Average Cost of Capital

Company Proposed				
	<u>Type of Capital</u>	<u>Cap.Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
1				
2	Long-term Debt	47.21%	5.37%	2.536%
3	Short term Debt	0.00%	0.00%	0.000%
4	Preferred Stock	0.28%	5.43%	0.015%
5	Common Stock	52.51%	10.00%	5.251%
6	Weighted Average Cost of Capital	100.00%		<u>7.800%</u>
7				
8				
9				
10	STAFF PROPOSED			
	<u>Type of Capital</u>	<u>Cap.Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
11				
12	Long-term Debt	53.72%	5.34%	2.87%
13	Short term Debt	0.00%	0.00%	0.00%
14	Preferred Stock	0.28%	5.43%	0.02%
15	Common Stock	46.00%	9.00%	4.14%
16	Weighted Average Cost of Capital	100.00%		<u>7.03%</u>

	Adj. No.	PacifiCorp's			Staff			Difference
		NOI Impact	Net Rate Base Impact	Revenue Requirement Impact per Filing ¹	NOI Impact	Net Rate Base Impact	Revenue Requirement Impact	
A	B	C	D	F	G	H	I	J
1 Per Books		\$ 32,980,840	\$ 773,492,974	\$ 44,200,340	\$ 32,980,840	\$ 773,492,974	\$ 44,200,340	\$ -
2 Adjustments								
3 REVENUE								
4 Temperature Normalization	3.1	(434,297)	-	701,826	(434,297)	-	701,826	-
5 Revenue Normalizing	3.2	6,191,105	-	(10,004,856)	6,191,105	-	(10,004,856)	-
6 Effective Price Change	3.3	2,814,575	-	(4,548,367)	2,814,575	-	(4,548,367)	-
7 SO2 Emission Allowances Sales	3.4	530,212	(1,067,999)	(991,444)	530,212	(1,067,999)	(991,444)	-
8 REC Revenues	3.5	(1,375,737)	-	2,223,198	(1,375,737)	-	2,223,198	-
9 Wheeling Revenue	3.6	(31,593)	-	51,054	(31,527)	-	50,948	(106)
10 Ancillary Revenue	3.7	326,903	-	(528,278)	326,600	-	(527,787)	491
11 Schedule 300 Fee Change	3.8	55,152	-	(89,126)	41,213	-	(66,600)	22,526
12								
13 O & M								
14 Miscellaneous General Expense	4.1	11,484	-	(18,558)	11,484	-	(18,558)	-
15 Wage & Employee Benefits - Restating	4.2	(54,727)	-	88,439	(54,710)	-	88,412	(27)
16 Wage & Employee Benefits - Pro Forma	4.3	(161,390)	-	260,807	(143,943)	-	232,613	(28,194)
17 Irrigation Load Control Program	4.4	155,201	-	(250,806)	155,201	-	(250,806)	-
18 Remove Non-Recurring Entries	4.5	(874,645)	-	1,413,431	(874,645)	-	1,413,431	-
19 Pension Curtailment	4.6	(661,676)	(563,394)	998,257	(661,676)	(563,394)	998,257	-
20 DSM Revenue & Expense Removal	4.7	3,101,879	-	(5,012,652)	3,101,879	-	(5,012,652)	-
21 Insurance Expense	4.8	(264,192)	-	426,935	(264,110)	-	426,804	(131)
22 Advertising Expense	4.9	(6,076)	-	9,819	(6,076)	-	9,819	-
23 Memberships & Subscriptions	4.10	(1,075)	-	1,737	(1,075)	-	1,737	-
24 AMR Savings	4.11	633	-	(1,023)	633	-	(1,023)	-
25 Uncollectible Expense	4.12	(88,426)	-	142,897	18,950	-	(30,623)	(173,520)
26 Legal Expenses	4.13	(48,552)	-	78,460	(48,202)	-	77,895	(565)
27 Naughton Write-off	4.14	138,838	-	(224,362)	138,838	-	(224,362)	-
28 O & M Efficiency	4.15	513,039	-	(829,073)	513,039	-	(829,073)	-
29								
30 POWER COSTS								
31 Net Power Costs Restating	5.1	3,206,605	-	(5,181,889)	3,201,371	-	(5,173,431)	8,458
32 Net Power Costs Pro Forma	5.1.1	1,842,319	-	(2,977,197)	10,353,369	-	(16,731,095)	(13,753,898)
33 James River Royalty Offset	5.2	632,823	-	(1,022,645)	632,236	-	(1,021,696)	949
34 BPA Residential Exchange	5.3	(4,796,915)	-	7,751,838	(4,796,915)	-	7,751,838	-
35 Colstrip #3 Removal	5.4	473,942	(8,328,882)	(1,815,735)	473,540	(8,321,134)	(1,814,108)	1,627
36								
37 DEPRECIATION/AMORTIZATION								
38 Hydro Decommissioning	6.1	(50,952)	95,198	94,338	(40,411)	7,550	66,256	(28,082)
39 Depreciation/Amortization Reserve to EOP	6.2		(12,988,907)	(1,637,231)			-	1,637,231
40 Proposed Depreciation Rates - Expense	6.3	(225,013)	1,901,316	603,280	(223,549)	1,901,316	600,915	(2,365)
41 Proposed Depreciation Rates - Reserve	6.3		(400,538)	(50,487)		(400,538)	(50,487)	-
42								
43 TAX ADJUSTMENTS								
44 Interest True Up	7.1	(355,765)	-	574,918	531,821	-	(859,425)	(1,434,343)
45 Property Tax Expense	7.2	(214,813)	-	347,139	-	-	-	(347,139)
46 Renewable Energy Tax Credit	7.3	(602,684)	-	973,940	(607,389)	-	981,544	7,604
47 Power Tax ADIT Balance	7.4		(7,524,077)	(948,398)		4,373,262	551,243	1,499,641
48 WA Low Income Tax Credit	7.5	8,543	-	(13,805)	8,543	-	(13,805)	-
49 WA Flow-Through	7.6	-	(9,135,825)	(1,151,556)	-	(9,135,472)	(1,151,512)	44
50 WA Flow-Through (cont.)	7.6.1	(1,173,806)	-	1,896,877	(1,173,782)	-	1,896,837	(40)
51 Remove Deferred State Tax Expense	7.7	1,383,991	691,996	(2,149,311)	1,383,991	691,996	(2,149,311)	-
52 WA Public Utility Tax Adj.	7.4	(544,749)	-	880,317	(544,749)	-	880,317	-
53 AFUDC - Equity	7.5	66,727	-	(107,831)	66,727	-	(107,831)	-
54								
55 RATE BASE								
56 Jim Bridger Mine Rate Base Adjustment	8.1	-	27,864,469	3,512,271	-	33,025,205	4,162,774	650,503
57 Environmental Remediation	8.2	(176,090)	(147,787)	265,933	(176,090)	(147,787)	265,933	-
58 Customer Advances for Construction	8.3	-	(159,521)	(20,107)	-	(159,521)	(20,107)	-
59 Major Plant Additions	8.4	(949,179)	38,505,986	6,387,496	(346,931)	20,748,775	3,175,992	(3,211,504)
60 Miscellaneous Rate Base Adj.	8.5	-	(19,271,028)	(2,429,082)	-	(19,267,442)	(2,428,630)	452
61 Miscellaneous Rate Base Adj. (cont.)	8.5.1	127,564	(2,700,570)	(546,547)	127,542	(2,700,152)	(546,458)	89
62 Powerdale Hydro Removal	8.6	(203,522)	56,566	336,022	(203,339)	56,180	335,678	(344)
63 Removal of Colstrip #4 AFUDC	8.7	17,991	(387,034)	(77,858)	17,991	(387,034)	(77,858)	-
64 Trojan Unrecovered Plant Adjustment	8.8	(6,989)	1,143,691	155,455	(6,990)	1,143,691	155,456	1
65 Customer Service Deposits	8.9	(4,404)	(3,236,612)	(400,853)	(4,404)	(3,236,612)	(400,853)	-
66 Regulatory Asset Amortization	8.10	(1,948,686)	1,664,438	3,358,886	(1,948,686)	1,664,438	3,358,886	-
67 Misc. Asset Sales and Removals	8.11	342,698	(165,819)	(574,702)	342,380	(165,665)	(574,170)	532
68 Adjust AMA Plant Balance to EOP	8.12	-	19,911,959	2,509,870	-	-	-	(2,509,870)
69 Investor Supplies working Capital	8.13	-	28,493,964	3,591,618	-	28,493,964	3,591,618	-
70								
71 Production Factor	9.1	(1,535,147)	684,251	2,567,055	(1,373,296)	368,706	2,265,728	(301,327)
72		5,151,123	54,935,841	(1,399,666)	15,640,707	46,922,333	(19,360,973)	(17,961,304)
73								
74 Total Adjusted at company's ROR and Conversion		\$ 38,131,962	\$ 828,428,816	\$ 42,800,674	\$ 48,621,547	\$ 820,415,307	\$ 24,839,367	\$ (17,961,304)
75 At Staff's ROR					\$ 48,621,547	\$ 820,415,307	14,630,741	(10,208,626)
76 At Staff's ROR and Conversion					\$ 48,621,547	\$ 820,415,307	14,619,639	(11,102)
77 Conversion Factor				0.61881				0.61928
78 Percentage Increase In Revenues				14.08%				8.17%
79								
79 Capital Structure								
80	Type of Capital	Structure		PacifiCorp Weighted Cost	Structure		Staff Weighted Cost	
81 Long-term Debt		47.21%	5.37%	2.536%	53.72%	5.36%	2.879%	
81 Short term Debt		0.00%	0.00%	0.000%	0.00%	0.00%	0.000%	
82 Preferred Stock		0.28%	5.43%	0.015%	0.28%	5.43%	0.015%	
83 Common Stock		52.51%	10.00%	5.251%	46.00%	9.00%	4.140%	
83	Weighted Average Cost of Capital	100.00%		7.800%	100.00%		7.030%	

PacifiCorp
 State of Washington
 Twelve Months Ended June 2012 - Washington

	RESTATING ---->	3.1 Temperature	3.2 Revenue	3.3 Effective	3.4 SO2 Emissions	3.5	3.6	3.7	
		Normalization	Normalizing	Price Change	Allowances	REC & REA Revenue	Wheeling Revenue	Ancillary Revenue	
Operating Revenues:									
1	General Business Revenues	12,188,798	(668,149)	8,526,831	4,330,116	-	-	-	
2	Interdepartmental	-	-	-	-	-	-	-	
3	Special Sales	29,221,420	-	-	-	-	-	-	
4	Other operating revenues	(6,643,098)	-	-	-	(2,116,519)	(255,866)	-	
5	Total Operating Revenues	34,767,119	(668,149)	8,526,831	4,330,116	(2,116,519)	(255,866)	-	
6									
7	Operating Expenses:								
8	Steam Production	(3,065,929)	-	-	-	-	-	-	
9	Nuclear Production	-	-	-	-	-	-	-	
10	Hydro Production	(10,927)	-	-	-	-	-	-	
11	Other Power Supply	36,092,700	-	-	-	-	-	-	
12	Transmission	(214,043)	-	-	-	-	(61,125)	-	
13	Distribution	160,021	-	-	-	-	-	-	
14	Customer Accounting	(142,898)	-	-	-	-	-	-	
15	Customer Service & Info	(8,643,023)	-	-	-	-	-	-	
16	Sales	-	-	-	-	-	-	-	
17	Administrative & General	(508,134)	-	-	-	-	-	-	
18	Total O&M Expense	23,667,766	-	-	-	-	(61,125)	-	
19	Depreciation	(419,684)	-	-	-	-	-	-	
20	Amortization	-	-	-	-	-	-	-	
21	Taxes Other than Income	803,333	-	-	-	-	-	-	
22	Income Taxes: Federal	11,792,354	(233,852)	2,335,726	1,515,541	(740,782)	(68,159)	-	
23	: State	-	-	-	-	-	-	-	
24	Deferred Income Taxes	(3,759,864)	-	-	-	-	-	-	
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-	
26	Misc. Revenue & Expense	22,015	-	-	-	-	-	-	
27	Total Operating Expenses:	32,105,919	(233,852)	2,335,726	1,515,541	(740,782)	(129,284)	-	
28									
29	Net Operating Income:	2,661,200	(434,297)	6,191,105	2,814,575	(1,375,737)	(126,582)	-	
30									
31	Rate Base:								
32	Electric Plant in Service	36,578,596	-	-	-	-	-	-	
33	Plant Held for Future Use	-	-	-	-	-	-	-	
34	Misc. Deferred Debits	(2,843,235)	-	-	-	-	-	-	
35	Electric Plant Acq Adj	-	-	-	-	-	-	-	
36	Nuclear Fuel	-	-	-	-	-	-	-	
37	Prepayments	(1,897,024)	-	-	-	-	-	-	
38	Fuel Stock	(5,765,129)	-	-	-	-	-	-	
39	Material & Supplies	(7,431,553)	-	-	-	-	-	-	
40	Working Capital	24,966,397	-	-	-	-	-	-	
41	Weatherization Loans	-	-	-	-	-	-	-	
42	Misc. Rate Base	-	-	-	-	-	-	-	
43	Total Electric Plant:	43,608,052	-	-	-	-	-	-	
44									
45	Deductions:								
46	Accum. Prov. for Depreciation	(14,389,925)	-	-	-	-	-	-	
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-	
48	Accum. Deferred Income Tax	(1,276,701)	-	-	-	-	-	-	
49	Unamortized ITC	23,175	-	-	-	-	-	-	
50	Customer Advances for Const.	(159,521)	-	-	-	-	-	-	
51	Customer Service Deposits	(3,236,612)	-	-	-	-	-	-	
52	Miscellaneous Deductions	1,143,691	-	-	-	-	-	-	
53									
54	Total Deductions:	(17,895,893)	-	-	-	-	-	-	
55									
56	Total Rate Base:	25,712,159	-	-	-	-	-	-	
57									
58									
59									
60	TAX CALCULATION								
61	Per Company								
62	cross check								
63	Operating Revenue	10,693,690	(668,149)	8,526,831	4,330,116	(2,116,519)	(194,741)	-	
64	Other Deductions	-	-	-	-	-	-	-	
65	Interest (AFUDC)	30,428	-	-	-	-	-	-	
66	Interest	910,757	-	-	-	-	-	-	
67	Schedule "M" additions	7,249,676	-	(1,853,327)	-	-	-	-	
68	Schedule "M" deductions	(475,361)	-	-	-	-	-	-	
69									
70	Income Before Tax	17,477,542	(668,149)	6,673,504	4,330,116	(2,116,519)	(194,741)	0	
71	State Income Tax	-	-	-	-	-	-	-	
72	Taxable Income	17,477,542	(668,149)	6,673,504	4,330,116	(2,116,519)	(194,741)	-	
73	Federal Income Tax Before Credits	6,117,140	(233,852)	2,335,726	1,515,541	(740,782)	(68,159)	-	
74	Federal Tax Credit	5,675,215	-	-	-	-	-	-	
75	Federal Income Tax	11,792,354	(233,852)	2,335,726	1,515,541	(740,782)	(68,159)	-	

PacifiCorp

State of Washington

Twelve Months Ended June 2012 - Washington

	RESTATING ---->	3.8	4.1	4.2	4.3	4.4
		Schedule 300 Fee Change	Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase - Pro Forma	Irrigation Load Control Program
Operating Revenues:						
1	General Business Revenues	12,188,798	-	-	-	-
2	Interdepartmental	-	-	-	-	-
3	Special Sales	29,221,420	-	-	-	-
4	Other operating revenues	(6,643,098)	-	-	-	-
5	Total Operating Revenues	34,767,119	-	-	-	-
6						
7	Operating Expenses:					
8	Steam Production	(3,065,929)	-	15,461	-	-
9	Nuclear Production	-	-	-	-	-
10	Hydro Production	(10,927)	-	6,693	-	-
11	Other Power Supply	36,092,700	-	8,212	-	(238,559)
12	Transmission	(214,043)	-	5,209	-	-
13	Distribution	160,021	-	19,844	-	-
14	Customer Accounting	(142,898)	-	4,148	-	-
15	Customer Service & Info	(8,643,023)	-	(16,002)	-	(212)
16	Sales	-	-	-	-	-
17	Administrative & General	(508,134)	-	(21,052)	-	-
18	Total O&M Expense	23,667,766	-	(32,907)	84,170	(238,771)
19	Depreciation	(419,684)	-	-	-	-
20	Amortization	-	-	-	-	-
21	Taxes Other than Income	803,333	-	-	-	-
22	Income Taxes: Federal	11,792,354	-	6,183	(29,460)	83,570
23	: State	-	-	-	-	-
24	Deferred Income Taxes	(3,759,864)	-	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-
26	Misc. Revenue & Expense	22,015	-	15,240	-	-
27	Total Operating Expenses:	32,105,919	-	(11,484)	54,710	(155,201)
28						
29	Net Operating Income:	2,661,200	-	11,484	(54,710)	155,201
30						
31	Rate Base:					
32	Electric Plant in Service	36,578,596	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-
34	Misc. Deferred Debits	(2,843,235)	-	-	-	-
35	Electric Plant Acq Adj.	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-
37	Prepayments	(1,897,024)	-	-	-	-
38	Fuel Stock	(5,765,129)	-	-	-	-
39	Material & Supplies	(7,431,553)	-	-	-	-
40	Working Capital	24,966,397	-	-	-	-
41	Weatherization Loans	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-
43	Total Electric Plant:	43,608,052	-	-	-	-
44						
45	Deductions:					
46	Accum. Prov. for Depreciation	(14,389,925)	-	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-
48	Accum. Deferred Income Tax	(1,276,701)	-	-	-	-
49	Unamortized ITC	23,175	-	-	-	-
50	Customer Advances for Const.	(159,521)	-	-	-	-
51	Customer Service Deposits	(3,236,612)	-	-	-	-
52	Miscellaneous Deductions	1,143,691	-	-	-	-
53						
54	Total Deductions:	(17,895,893)	-	-	-	-
55						
56	Total Rate Base:	25,712,159	-	-	-	-
57						
60	TAX CALCULATION					
61	Per Company					
62	cross check	10,693,690				
63	Operating Revenue	10,693,690	-	17,667	(84,170)	238,771
64	Other Deductions	-	-	-	-	-
65	Interest (AFUDC)	30,428	-	-	-	-
66	Interest	910,757	-	-	-	-
67	Schedule "M" additions	7,249,676	-	-	-	-
68	Schedule "M" deductions	(475,361)	-	-	-	-
69						
70	Income Before Tax	17,477,542	0	17,667	(84,170)	0
71	State Income Tax	-	-	-	-	-
72	Taxable Income	17,477,542	-	17,667	(84,170)	238,771
73	Federal Income Tax Before Credits	6,117,140	-	6,183	(29,460)	83,570
74	Federal Tax Credit	5,675,215	-	-	-	-
75	Federal Income Tax	11,792,354	-	6,183	(29,460)	83,570

PacifiCorp
State of Washington
Twelve Months Ended June 2012 - Washington

	RESTATING ---->	4.5	4.6	4.7	4.8	4.9	4.10	4.11
		Remove Non- Recurring Entries	Pension Curtailement	DSM Revenue & Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	AMR Savings
Operating Revenues:								
1 General Business Revenues	12,188,798	-	-	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-	-	-
3 Special Sales	29,221,420	-	-	-	-	-	-	-
4 Other operating revenues	(6,643,098)	-	-	(4,270,713)	-	-	-	-
5 Total Operating Revenues	<u>34,767,119</u>	-	-	<u>(4,270,713)</u>	-	-	-	-
6								
7								
Operating Expenses:								
8 Steam Production	(3,065,929)	-	-	-	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-	-	-
10 Hydro Production	(10,927)	-	-	-	-	-	-	-
11 Other Power Supply	36,092,700	1,293,362	-	-	74,414	-	-	-
12 Transmission	(214,043)	-	-	-	60,808	-	-	-
13 Distribution	160,021	-	-	-	143,847	-	-	-
14 Customer Accounting	(142,898)	-	-	-	-	-	-	-
15 Customer Service & Info	(8,643,023)	48,821	-	(8,686,670)	-	9,356	-	-
16 Sales	-	-	-	-	-	-	-	-
17 Administrative & General	(508,134)	3,425	-	-	(491,561)	(8)	1,654	-
18 Total O&M Expense	<u>23,667,766</u>	<u>1,345,608</u>	-	<u>(8,686,670)</u>	<u>(212,492)</u>	<u>9,348</u>	<u>1,654</u>	-
19 Depreciation	(419,684)	-	-	-	-	-	-	-
20 Amortization	-	-	-	-	-	-	-	-
21 Taxes Other than Income	803,333	-	-	-	-	-	-	-
22 Income Taxes: Federal	11,792,354	(470,963)	-	1,314,078	476,602	(3,272)	(579)	-
23 : State	-	-	-	-	-	-	-	-
24 Deferred Income Taxes	(3,759,864)	-	-	-	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
26 Misc. Revenue & Expense	22,015	-	-	-	-	-	-	-
27 Total Operating Expenses:	<u>32,105,919</u>	<u>874,645</u>	-	<u>(7,372,592)</u>	<u>264,110</u>	<u>6,076</u>	<u>1,075</u>	-
28								
29 Net Operating Income:	<u>2,661,200</u>	<u>(874,645)</u>	-	<u>3,101,879</u>	<u>(264,110)</u>	<u>(6,076)</u>	<u>(1,075)</u>	-
30								
31								
Rate Base:								
32 Electric Plant in Service	36,578,596	-	-	-	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-	-	-	-
34 Misc. Deferred Debits	(2,843,235)	-	-	-	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-	-	-	-
37 Prepayments	(1,897,024)	-	-	-	-	-	-	-
38 Fuel Stock	(5,765,129)	-	-	-	-	-	-	-
39 Material & Supplies	(7,431,553)	-	-	-	-	-	-	-
40 Working Capital	24,966,397	-	-	-	-	-	-	-
41 Weatherization Loans	-	-	-	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-	-	-	-
43 Total Electric Plant:	<u>43,608,052</u>	-	-	-	-	-	-	-
44								
45								
Deductions:								
46 Accum. Prov. for Depreciation	(14,389,925)	-	-	-	-	-	-	-
47 Accum. Prov. for Amortization	-	-	-	-	-	-	-	-
48 Accum. Deferred Income Tax	(1,276,701)	-	-	-	-	-	-	-
49 Unamortized ITC	23,175	-	-	-	-	-	-	-
50 Customer Advances for Const.	(159,521)	-	-	-	-	-	-	-
51 Customer Service Deposits	(3,236,612)	-	-	-	-	-	-	-
52 Miscellaneous Deductions	1,143,691	-	-	-	-	-	-	-
53								
54 Total Deductions:	<u>(17,895,893)</u>	-	-	-	-	-	-	-
55								
56 Total Rate Base:	<u>25,712,159</u>	-	-	-	-	-	-	-
57								
58								
TAX CALCULATION								
60								
61 Per Company								
62 cross check	10,693,690							
63 Operating Revenue	10,693,690	(1,345,608)	-	4,415,957	212,492	(9,348)	(1,654)	-
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	30,428	-	-	-	-	-	-	-
66 Interest	910,757	-	-	-	-	-	-	-
67 Schedule "M" additions	7,249,676	-	-	(661,448)	443,917	-	-	-
68 Schedule "M" deductions	(475,361)	-	-	-	(705,313)	-	-	-
69								
70 Income Before Tax	17,477,542	(1,345,608)	0	3,754,509	1,361,721	(9,348)	(1,654)	0
71 State Income Tax	-	-	-	-	-	-	-	-
72 Taxable Income	<u>17,477,542</u>	<u>(1,345,608)</u>	-	<u>3,754,509</u>	<u>1,361,721</u>	<u>(9,348)</u>	<u>(1,654)</u>	-
73 Federal Income Tax Before Credits	6,117,140	(470,963)	-	1,314,078	476,602	(3,272)	(579)	-
74 Federal Tax Credit	5,675,215	-	-	-	-	-	-	-
75 Federal Income Tax	<u>11,792,354</u>	<u>(470,963)</u>	-	<u>1,314,078</u>	<u>476,602</u>	<u>(3,272)</u>	<u>(579)</u>	-

PacifiCorp
State of Washington
Twelve Months Ended June 2012 - Washington

	RESTATING ---->	4.12	4.13	4.14	4.15	5.1	5.1.1	5.2	
		Uncollectible Expense	Legal Expense	Naughton Write- off	O&M Efficiency	Net Power Costs- Restating	Net Power Costs- Pro Forma	James River Royalty Offset	
Operating Revenues:									
1	General Business Revenues	12,188,798	-	-	-	-	-	-	
2	Interdepartmental	-	-	-	-	-	-	-	
3	Special Sales	29,221,420	-	-	-	29,221,420	-	-	
4	Other operating revenues	(6,643,098)	-	-	-	-	-	-	
5	Total Operating Revenues	34,767,119	-	-	-	29,221,420	-	-	
6									
7	Operating Expenses:								
8	Steam Production	(3,065,929)	-	-	-	(3,081,390)	-	-	
9	Nuclear Production	-	-	-	-	-	-	-	
10	Hydro Production	(10,927)	-	-	-	-	-	-	
11	Other Power Supply	36,092,700	-	201,179	(213,596)	27,590,906	-	-	
12	Transmission	(214,043)	-	(5,655)	-	(213,282)	-	-	
13	Distribution	160,021	-	(3,670)	-	-	-	-	
14	Customer Accounting	(142,898)	(156,349)	(692)	-	-	-	-	
15	Customer Service & Info	(8,643,023)	-	-	-	-	-	-	
16	Sales	-	-	-	-	-	-	-	
17	Administrative & General	(508,134)	-	(117,005)	-	-	-	-	
18	Total O&M Expense	23,667,766	(156,349)	74,157	(213,596)	24,296,234	-	-	
19	Depreciation	(419,684)	-	-	-	-	-	-	
20	Amortization	-	-	-	-	-	-	-	
21	Taxes Other than Income	803,333	-	-	-	-	-	-	
22	Income Taxes: Federal	11,792,354	54,722	(25,955)	74,758	1,723,815	-	-	
23	: State	-	-	-	-	-	-	-	
24	Deferred Income Taxes	(3,759,864)	-	-	-	-	-	-	
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-	
26	Misc. Revenue & Expense	22,015	-	-	-	-	-	-	
27	Total Operating Expenses:	32,105,919	(101,627)	48,202	(138,838)	26,020,049	-	-	
28									
29	Net Operating Income:	2,661,200	101,627	(48,202)	138,838	3,201,371	-	-	
30									
31	Rate Base:								
32	Electric Plant in Service	36,578,596	-	-	-	-	-	-	
33	Plant Held for Future Use	-	-	-	-	-	-	-	
34	Misc. Deferred Debits	(2,843,235)	-	-	-	-	-	-	
35	Electric Plant Acq Adj	-	-	-	-	-	-	-	
36	Nuclear Fuel	-	-	-	-	-	-	-	
37	Prepayments	(1,897,024)	-	-	-	-	-	-	
38	Fuel Stock	(5,765,129)	-	-	-	-	-	-	
39	Material & Supplies	(7,431,553)	-	-	-	-	-	-	
40	Working Capital	24,966,397	-	-	-	-	-	-	
41	Weatherization Loans	-	-	-	-	-	-	-	
42	Misc. Rate Base	-	-	-	-	-	-	-	
43	Total Electric Plant:	43,608,052	-	-	-	-	-	-	
44									
45	Deductions:								
46	Accum. Prov. for Depreciation	(14,389,925)	-	-	-	-	-	-	
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-	
48	Accum. Deferred Income Tax	(1,276,701)	-	-	-	-	-	-	
49	Unamortized ITC	23,175	-	-	-	-	-	-	
50	Customer Advances for Const.	(159,521)	-	-	-	-	-	-	
51	Customer Service Deposits	(3,236,612)	-	-	-	-	-	-	
52	Miscellaneous Deductions	1,143,691	-	-	-	-	-	-	
53									
54	Total Deductions:	(17,895,893)	-	-	-	-	-	-	
55									
56	Total Rate Base:	25,712,159	-	-	-	-	-	-	
59									
60	TAX CALCULATION								
61	Per Company								
62	cross check	10,693,690							
63	Operating Revenue	10,693,690	156,349	(74,157)	213,596	4,925,186	-	-	
64	Other Deductions	-	-	-	-	-	-	-	
65	Interest (AFUDC)	30,428	-	-	-	-	-	-	
66	Interest	910,757	-	-	-	-	-	-	
67	Schedule "M" additions	7,249,676	-	-	-	-	-	-	
68	Schedule "M" deductions	(475,361)	-	-	-	-	-	-	
69									
70	Income Before Tax	17,477,542	156,349	(74,157)	213,596	4,925,186	0	0	
71	State Income Tax	-	-	-	-	-	-	-	
72	Taxable Income	17,477,542	156,349	(74,157)	213,596	4,925,186	-	-	
73	Federal Income Tax Before Credits	6,117,140	54,722	(25,955)	74,758	1,723,815	-	-	
74	Federal Tax Credit	5,675,215	-	-	-	-	-	-	
75	Federal Income Tax	11,792,354	54,722	(25,955)	74,758	1,723,815	-	-	

PacifiCorp
State of Washington
Twelve Months Ended June 2012 - Washington

	RESTATING ---->	5.3	5.4	6.1 Hydro	6.2 Amort. Reserve to June 2012	6.2.1 Amort. Reserve to June 2012	6.3 Proposed Depreciation Rates - Expense	6.3.1 Proposed Depreciation Rates - Reserve
		BPA Residential Exchange	Removal of Colstrip #3	Decommissioning				
Operating Revenues:								
1	General Business Revenues	12,188,798	-	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-	-
3	Special Sales	29,221,420	-	-	-	-	-	-
4	Other operating revenues	(6,643,098)	-	-	-	-	-	-
5	Total Operating Revenues	34,767,119	-	-	-	-	-	-
6								
Operating Expenses:								
8	Steam Production	(3,065,929)	-	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-	-
10	Hydro Production	(10,927)	-	-	-	-	-	-
11	Other Power Supply	36,092,700	7,379,869	-	-	-	-	-
12	Transmission	(214,043)	-	-	-	-	-	-
13	Distribution	160,021	-	-	-	-	-	-
14	Customer Accounting	(142,898)	-	-	-	-	-	-
15	Customer Service & Info	(8,643,023)	-	-	-	-	-	-
16	Sales	-	-	-	-	-	-	-
17	Administrative & General	(508,134)	-	-	-	-	-	-
18	Total O&M Expense	23,667,766	7,379,869	-	-	-	-	-
19	Depreciation	(419,684)	-	(691,398)	-	-	798,823	-
20	Amortization	-	-	-	-	-	-	-
21	Taxes Other than Income	803,333	-	(34,742)	-	-	-	-
22	Income Taxes: Federal	11,792,354	(2,582,954)	37,611	-	-	3,227,359	-
23	: State	-	-	-	-	-	-	-
24	Deferred Income Taxes	(3,759,864)	-	214,990	-	-	(3,802,633)	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	22,015	-	-	-	-	-	-
27	Total Operating Expenses:	32,105,919	4,796,915	(473,540)	-	-	223,549	-
28								
29	Net Operating Income:	2,661,200	(4,796,915)	473,540	-	-	(223,549)	-
30								
Rate Base:								
32	Electric Plant in Service	36,578,596	-	(27,414,582)	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(2,843,235)	-	-	-	-	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-
37	Prepayments	(1,897,024)	-	-	-	-	-	-
38	Fuel Stock	(5,765,129)	-	-	-	-	-	-
39	Material & Supplies	(7,431,553)	-	-	-	-	-	-
40	Working Capital	24,966,397	-	-	-	-	-	-
41	Weatherization Loans	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-
43	Total Electric Plant:	43,608,052	-	(27,414,582)	-	-	-	-
44								
Deductions:								
46	Accum. Prov. for Depreciation	(14,389,925)	-	17,893,818	-	-	-	(400,538)
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(1,276,701)	-	1,176,455	-	-	1,901,316	-
49	Unamortized ITC	23,175	-	23,175	-	-	-	-
50	Customer Advances for Const.	(159,521)	-	-	-	-	-	-
51	Customer Service Deposits	(3,236,612)	-	-	-	-	-	-
52	Miscellaneous Deductions	1,143,691	-	-	-	-	-	-
53								
54	Total Deductions:	(17,895,893)	-	19,093,448	-	-	1,901,316	(400,538)
55								
56	Total Rate Base:	25,712,159	-	(8,321,134)	-	-	1,901,316	(400,538)
59								
TAX CALCULATION								
61	Per Company							
62	cross check	10,693,690						
63	Operating Revenue	10,693,690	(7,379,869)	726,141	-	-	(798,823)	-
64	Other Deductions	-	-	-	-	-	-	-
65	Interest (AFUDC)	30,428	-	-	-	-	-	-
66	Interest	910,757	-	-	-	-	-	-
67	Schedule "M" additions	7,249,676	-	(52,188)	-	-	10,019,848	-
68	Schedule "M" deductions	(475,361)	-	566,494	-	-	-	-
69								
70	Income Before Tax	17,477,542	(7,379,869)	107,459	0	0	9,221,025	0
71	State Income Tax	-	-	-	-	-	-	-
72	Taxable Income	17,477,542	(7,379,869)	107,459	-	-	9,221,025	-
73	Federal Income Tax Before Credits	6,117,140	(2,582,954)	37,611	-	-	3,227,359	-
74	Federal Tax Credit	5,675,215	-	-	-	-	-	-
75	Federal Income Tax	11,792,354	(2,582,954)	37,611	-	-	3,227,359	-

PacifiCorp
State of Washington
Twelve Months Ended June 2012 - Washington

	RESTATING ---->	7.1 Interest	7.2 Property Tax Expense	7.3 Renewable Energy Tax Credit	7.4 Power Tax ADIT Balance	7.5 WA Low Income Tax Credit	7.6 WA Flow- Through	7.6.1 WA Flow- Through (cont.)
Operating Revenues:								
1	General Business Revenues	12,188,798	-	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-	-
3	Special Sales	29,221,420	-	-	-	-	-	-
4	Other operating revenues	(6,643,098)	-	-	-	-	-	-
5	Total Operating Revenues:	34,767,119	-	-	-	-	-	-
6								
7	Operating Expenses:							
8	Steam Production	(3,065,929)	-	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-	-
10	Hydro Production	(10,927)	-	-	-	-	-	-
11	Other Power Supply	36,092,700	-	-	-	-	-	-
12	Transmission	(214,043)	-	-	-	-	-	-
13	Distribution	160,021	-	-	-	-	-	-
14	Customer Accounting	(142,898)	-	-	-	-	-	-
15	Customer Service & Info	(8,643,023)	-	-	-	-	-	-
16	Sales	-	-	-	-	-	-	-
17	Administrative & General	(508,134)	-	-	-	-	-	-
18	Total O&M Expense	23,667,766	-	-	-	-	-	-
19	Depreciation	(419,684)	-	-	-	-	-	-
20	Amortization	-	-	-	-	-	-	-
21	Taxes Other than Income	803,333	-	-	-	-	-	-
22	Income Taxes: Federal	11,792,354	(318,765)	-	5,675,215	-	-	-
23	: State	-	-	-	-	-	-	-
24	Deferred Income Taxes	(3,759,864)	-	-	-	-	-	1,173,782
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	22,015	-	-	-	-	-	-
27	Total Operating Expenses:	32,105,919	(318,765)	5,675,215	-	-	-	1,173,782
28								
29	Net Operating Income:	2,661,200	318,765	(5,675,215)	-	-	-	(1,173,782)
30								
31	Rate Base:							
32	Electric Plant in Service	36,578,596	-	-	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(2,843,235)	-	-	-	-	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-
37	Prepayments	(1,897,024)	-	-	-	-	-	-
38	Fuel Stock	(5,765,129)	-	-	-	-	-	-
39	Material & Supplies	(7,431,553)	-	-	-	-	-	-
40	Working Capital	24,966,397	-	-	-	-	-	-
41	Weatherization Loans	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-
43	Total Electric Plant:	43,608,052	-	-	-	-	-	-
44								
45	Deductions:							
46	Accum. Prov. for Depreciation	(14,389,925)	-	-	-	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(1,276,701)	-	-	4,373,262	-	(9,135,472)	-
49	Unamortized ITC	23,175	-	-	-	-	-	-
50	Customer Advances for Const.	(159,521)	-	-	-	-	-	-
51	Customer Service Deposits	(3,236,612)	-	-	-	-	-	-
52	Miscellaneous Deductions	1,143,691	-	-	-	-	-	-
53								
54	Total Deductions:	(17,895,893)	-	-	4,373,262	-	(9,135,472)	-
55								
56	Total Rate Base:	25,712,159	-	-	4,373,262	-	(9,135,472)	-
57								
60	TAX CALCULATION							
61	Per Company							
62	State Income Tax Rate	10,693,690	-	-	-	-	-	-
62	Federal Income Tax Rate	10,693,690	-	-	-	-	-	-
63	Operating Revenue	-	-	-	-	-	-	-
64	Other Deductions	-	-	-	-	-	-	-
65	Interest (AFUDC)	30,428	-	-	-	-	-	-
66	Interest	910,757	910,757	-	-	-	-	-
67	Schedule "M" additions	7,249,676	-	-	-	-	-	-
68	Schedule "M" deductions	(475,361)	-	-	-	-	-	-
69								
70	Income Before Tax	17,477,542	(910,757)	0	0	0	0	0
71	State Income Tax	-	-	-	-	-	-	-
72	Taxable Income	17,477,542	(910,757)	-	-	-	-	-
73	Federal Income Tax Before Credits	6,117,140	(318,765)	-	-	-	-	-
74	Federal Tax Credit	5,675,215	-	5,675,215	-	-	-	-
75	Federal Income Tax	11,792,354	(318,765)	5,675,215	-	-	-	-

PacifiCorp
 State of Washington
 Twelve Months Ended June 2012 - Washington

	RESTATING ---->	7.7	7.8	7.9	8.1	8.2	8.3	8.4
		Deferred State Tax & Expense Balance	WA Public Utility Tax Adjustment	AFUDC - Equity	JimBridger Mine Rate Base	Environmental Settlement	Customer Advances for Construction	Major Plant Addit
Operating Revenues:								
1	General Business Revenues	12,188,798	-	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-	-
3	Special Sales	29,221,420	-	-	-	-	-	-
4	Other operating revenues	(6,643,098)	-	-	-	-	-	-
5	Total Operating Revenues	34,767,119	-	-	-	-	-	-
6								
Operating Expenses:								
8	Steam Production	(3,065,929)	-	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-	-
10	Hydro Production	(10,927)	-	-	-	-	-	-
11	Other Power Supply	36,092,700	-	-	-	-	-	-
12	Transmission	(214,043)	-	-	-	-	-	-
13	Distribution	160,021	-	-	-	-	-	-
14	Customer Accounting	(142,898)	-	-	-	-	-	-
15	Customer Service & Info	(8,643,023)	-	-	-	-	-	-
16	Sales	-	-	-	-	-	-	-
17	Administrative & General	(508,134)	-	-	-	99,342	-	-
18	Total O&M Expense	23,667,766	-	-	-	99,342	-	-
19	Depreciation	(419,684)	-	-	-	-	-	-
20	Amortization	-	-	-	-	-	-	-
21	Taxes Other than Income	803,333	-	838,075	-	-	-	-
22	Income Taxes: Federal	11,792,354	-	(293,326)	(66,727)	47,667	-	-
23	State	-	-	-	-	-	-	-
24	Deferred Income Taxes	(3,759,864)	(1,383,991)	-	-	29,081	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	22,015	-	-	-	-	-	-
27	Total Operating Expenses:	32,105,919	(1,383,991)	544,749	(66,727)	176,090	-	-
28								
29	Net Operating Income:	2,661,200	1,383,991	(544,749)	66,727	(176,090)	-	-
30								
Rate Base:								
32	Electric Plant in Service	36,578,596	-	-	65,338,697	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(2,843,235)	-	-	362,533	140,553	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-
37	Prepayments	(1,897,024)	-	-	-	-	-	-
38	Fuel Stock	(5,765,129)	-	-	-	-	-	-
39	Material & Supplies	(7,431,553)	-	-	-	-	-	-
40	Working Capital	24,966,397	-	-	-	-	-	-
41	Weatherization Loans	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-
43	Total Electric Plant:	43,608,052	-	-	65,701,230	140,553	-	-
44								
Deductions:								
46	Accum. Prov. for Depreciation	(14,389,925)	-	-	(32,676,025)	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(1,276,701)	691,996	-	-	(288,340)	-	-
49	Unamortized ITC	23,175	-	-	-	-	-	-
50	Customer Advances for Const.	(159,521)	-	-	-	-	(159,521)	-
51	Customer Service Deposits	(3,236,612)	-	-	-	-	-	-
52	Miscellaneous Deductions	1,143,691	-	-	-	-	-	-
53								
54	Total Deductions:	(17,895,893)	691,996	-	(32,676,025)	(288,340)	(159,521)	-
55								
56	Total Rate Base:	25,712,159	691,996	-	33,025,205	(147,787)	(159,521)	-
59								
TAX CALCULATION								
60	Per Company							
61								
62	cross check	10,693,690	-	-	-	-	-	-
63	Operating Revenue	10,693,690	-	(838,075)	-	(99,342)	-	-
64	Other Deductions	-	-	-	-	-	-	-
65	Interest (AFUDC)	30,428	-	30,428	-	-	-	-
66	Interest	910,757	-	-	-	-	-	-
67	Schedule "M" additions	7,249,676	-	(160,222)	-	(76,626)	-	-
68	Schedule "M" deductions	(475,361)	-	-	-	(312,158)	-	-
69								
70	Income Before Tax	17,477,542	0	(838,075)	(190,650)	136,191	0	0
71	State Income Tax	-	-	-	-	-	-	-
72	Taxable Income	17,477,542	-	(838,075)	(190,650)	136,191	-	-
73	Federal Income Tax Before Credits	6,117,140	-	(293,326)	(66,727)	47,667	-	-
74	Federal Tax Credit	5,675,215	-	-	-	-	-	-
75	Federal Income Tax	11,792,354	-	(293,326)	(66,727)	47,667	-	-

PacifiCorp
State of Washington
Twelve Months Ended June 2012 - Washington

	RESTATING ---->	8.5	8.5.1	8.6	8.7	8.8	8.9	8.10
		Miscellaneous Rate Base	Miscellaneous Rate Base (cont)	Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Regulatory Asset Amortization
Operating Revenues:								
1	General Business Revenues	12,188,798	-	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-	-
3	Special Sales	29,221,420	-	-	-	-	-	-
4	Other operating revenues	(6,643,098)	-	-	-	-	-	-
5	Total Operating Revenues	34,767,119	-	-	-	-	-	-
6								
Operating Expenses:								
8	Steam Production	(3,065,929)	-	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-	-
10	Hydro Production	(10,927)	-	-	-	-	-	-
11	Other Power Supply	36,092,700	-	-	-	-	-	(3,087)
12	Transmission	(214,043)	-	-	-	-	-	-
13	Distribution	160,021	-	-	-	-	-	-
14	Customer Accounting	(142,898)	-	-	-	-	-	-
15	Customer Service & Info	(8,643,023)	-	-	-	-	-	-
16	Sales	-	-	-	-	-	-	-
17	Administrative & General	(508,134)	-	-	-	-	-	-
18	Total O&M Expense	23,667,766	-	-	-	-	-	(3,087)
19	Depreciation	(419,684)	-	-	(17,991)	-	-	-
20	Amortization	-	-	-	-	-	-	-
21	Taxes Other than Income	803,333	-	-	-	-	-	-
22	Income Taxes: Federal	11,792,354	-	(127,542)	-	6,990	(2,371)	(7,134)
23	: State	-	-	-	-	-	-	-
24	Deferred Income Taxes	(3,759,864)	-	-	-	-	-	8,907
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	22,015	-	-	-	-	6,775	-
27	Total Operating Expenses:	32,105,919	-	(127,542)	(17,991)	6,990	4,404	(1,314)
28								
29	Net Operating Income:	2,661,200	127,542	-	17,991	(6,990)	(4,404)	1,314
30								
Rate Base:								
32	Electric Plant in Service	36,578,596	-	-	(387,034)	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(2,843,235)	(2,543,193)	(803,128)	-	-	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-
37	Prepayments	(1,897,024)	-	(1,897,024)	-	-	-	-
38	Fuel Stock	(5,765,129)	(5,765,129)	-	-	-	-	-
39	Material & Supplies	(7,431,553)	(7,431,553)	-	-	-	-	-
40	Working Capital	24,966,397	(3,527,567)	-	-	-	-	-
41	Weatherization Loans	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-
43	Total Electric Plant:	43,608,052	(19,267,442)	(2,700,152)	(387,034)	-	-	-
44								
Deductions:								
46	Accum. Prov. for Depreciation	(14,389,925)	-	-	-	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(1,276,701)	-	-	-	-	-	4,082
49	Unamortized ITC	23,175	-	-	-	-	-	-
50	Customer Advances for Const.	(159,521)	-	-	-	-	-	-
51	Customer Service Deposits	(3,236,612)	-	-	-	-	(3,236,612)	-
52	Miscellaneous Deductions	1,143,691	-	-	-	1,143,691	-	-
53								
54	Total Deductions:	(17,895,893)	-	-	-	1,143,691	(3,236,612)	4,082
55								
56	Total Rate Base:	25,712,159	(19,267,442)	(2,700,152)	(387,034)	1,143,691	(3,236,612)	4,082
59								
TAX CALCULATION								
60	Per Company							
61	cross check							
62	State Income Tax Rate	10,693,690	-	-	-	-	-	-
63	Federal Income Tax Rate	10,693,690	-	-	17,991	-	(6,775)	3,087
64	Operating Revenue	-	-	-	-	-	-	-
65	Other Deductions	-	-	-	-	-	-	-
66	Interest (AFUDC)	30,428	-	-	-	-	-	-
67	Interest	910,757	-	-	-	-	-	-
68	Schedule "M" additions	7,249,676	-	(383,799)	-	(3,010)	-	(23,470)
69	Schedule "M" deductions	(475,361)	-	(19,394)	-	(22,981)	-	-
70	Income Before Tax	17,477,542	0	(364,405)	0	19,971	(6,775)	(20,383)
71	State Income Tax	-	-	-	(0)	-	-	-
72	Taxable Income	17,477,542	-	(364,405)	-	19,971	(6,775)	(20,383)
73	Federal Income Tax Before Credits	6,117,140	-	(127,542)	-	6,990	(2,371)	(7,134)
74	Federal Tax Credit	5,675,215	-	-	-	-	-	-
75	Federal Income Tax	11,792,354	-	(127,542)	-	6,990	(2,371)	(7,134)

PacifiCorp
 State of Washington
 Twelve Months Ended June 2012 - Washington

	RESTATING ---->	8.11	8.12	8.12.1	8.12.2	8.12.3	8.13	9.1
		Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital	Production Factor
Operating Revenues:								
1	General Business Revenues	12,188,798	-	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-	-
3	Special Sales	29,221,420	-	-	-	-	-	-
4	Other operating revenues	(6,643,098)	-	-	-	-	-	-
5	Total Operating Revenues	34,767,119	-	-	-	-	-	-
6								
Operating Expenses:								
8	Steam Production	(3,065,929)	-	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-	-
10	Hydro Production	(10,927)	(17,620)	-	-	-	-	-
11	Other Power Supply	36,092,700	-	-	-	-	-	-
12	Transmission	(214,043)	-	-	-	-	-	-
13	Distribution	160,021	-	-	-	-	-	-
14	Customer Accounting	(142,898)	-	-	-	-	-	-
15	Customer Service & Info	(8,643,023)	-	-	-	-	-	-
16	Sales	-	-	-	-	-	-	-
17	Administrative & General	(508,134)	-	-	-	-	-	-
18	Total O&M Expense	23,667,766	(17,620)	-	-	-	-	-
19	Depreciation	(419,684)	(509,118)	-	-	-	-	-
20	Amortization	-	-	-	-	-	-	-
21	Taxes Other than Income	803,333	-	-	-	-	-	-
22	Income Taxes: Federal	11,792,354	184,358	-	-	-	-	-
23	: State	-	-	-	-	-	-	-
24	Deferred Income Taxes	(3,759,864)	-	-	-	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	22,015	-	-	-	-	-	-
27	Total Operating Expenses:	32,105,919	(342,380)	-	-	-	-	-
28								
29	Net Operating Income:	2,661,200	342,380	-	-	-	-	-
30								
Rate Base:								
32	Electric Plant in Service	36,578,596	(958,485)	-	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(2,843,235)	-	-	-	-	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-
37	Prepayments	(1,897,024)	-	-	-	-	-	-
38	Fuel Stock	(5,765,129)	-	-	-	-	-	-
39	Material & Supplies	(7,431,553)	-	-	-	-	-	-
40	Working Capital	24,966,397	-	-	-	-	28,493,964	-
41	Weatherization Loans	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-
43	Total Electric Plant:	43,608,052	(958,485)	-	-	-	28,493,964	-
44								
Deductions:								
46	Accum. Prov. for Depreciation	(14,389,925)	792,820	-	-	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(1,276,701)	-	-	-	-	-	-
49	Unamortized ITC	23,175	-	-	-	-	-	-
50	Customer Advances for Const.	(159,521)	-	-	-	-	-	-
51	Customer Service Deposits	(3,236,612)	-	-	-	-	-	-
52	Miscellaneous Deductions	1,143,691	-	-	-	-	-	-
53								
54	Total Deductions:	(17,895,893)	792,820	-	-	-	-	-
55								
56	Total Rate Base:	25,712,159	(165,665)	-	-	-	28,493,964	-
59								
60	TAX CALCULATION							
61	Per Company							
62	cross check							
63	Operating Revenue	10,693,690	526,738	-	-	-	-	-
64	Other Deductions	-	-	-	-	-	-	-
65	Interest (AFUDC)	30,428	-	-	-	-	-	-
66	Interest	910,757	-	-	-	-	-	-
67	Schedule "M" additions	7,249,676	-	-	-	-	-	-
68	Schedule "M" deductions	(475,361)	-	-	-	-	-	-
69								
70	Income Before Tax	17,477,542	526,738	0	0	0	0	0
71	State Income Tax	-	-	-	-	-	-	-
72	Taxable Income	17,477,542	526,738	-	-	-	-	-
73	Federal Income Tax Before Credits	6,117,140	184,358	-	-	-	-	-
74	Federal Tax Credit	5,675,215	-	-	-	-	-	-
75	Federal Income Tax	11,792,354	184,358	-	-	-	-	-

	PRO FORMA ----->	3.1 Temperature	3.2 Revenue	3.3 Effective	3.4 SO2	3.5 REC	3.6 Wheeling	3.7	3.8
		Normalization	Normalizing	Price Change	Allowances	Revenues	Revenue	Ancillary Revenues	Schedule 300 Fee Change
Operating Revenues:									
1	General Business Revenues	-	-	-	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-	-	-
3	Special Sales	(32,469,178)	-	-	-	-	-	-	-
4	Other operating revenues	(1,315,225)	-	-	-	-	146,238	502,462	63,404
5	Total Operating Revenues	(33,784,403)	-	-	-	-	146,238	502,462	63,404
6									
7	Operating Expenses:								
8	Steam Production	6,749,087	-	-	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-	-	-
10	Hydro Production	(49,752)	-	-	-	-	-	-	-
11	Other Power Supply	(53,459,255)	-	-	-	-	-	-	-
12	Transmission	218,528	-	-	-	-	-	-	-
13	Distribution	(135,562)	-	-	-	-	-	-	-
14	Customer Accounting	13,414	-	-	-	-	-	-	-
15	Customer Service & Info	(11,507)	-	-	-	-	-	-	-
16	Sales	-	-	-	-	-	-	-	-
17	Administrative & General	908,743	-	-	-	-	-	-	-
18	Total O&M Expense	(45,766,303)	-	-	-	-	-	-	-
19	Depreciation	921,318	-	-	-	-	-	-	-
20	Amortization	322,606	-	-	-	-	-	-	-
21	Taxes Other than Income	(13,143)	-	-	-	-	-	-	-
22	Income Taxes: Federal	998,820	-	-	(48)	-	51,183	175,862	22,191
23	: State	-	-	-	-	-	-	-	-
24	Deferred Income Taxes	(2,372,696)	-	-	324,347	-	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	(854,511)	-	-	(854,511)	-	-	-	-
27	Total Operating Expenses:	(46,763,909)	-	-	(530,212)	-	51,183	175,862	22,191
28									
29	Net Operating Income:	12,979,506	-	-	530,212	-	95,055	326,600	41,213
30									
31	Rate Base:								
32	Electric Plant in Service	28,171,969	-	-	-	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(258,016)	-	-	-	-	-	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-	-
37	Prepayments	-	-	-	-	-	-	-	-
38	Fuel Stock	-	-	-	-	-	-	-	-
39	Material & Supplies	-	-	-	-	-	-	-	-
40	Working Capital	-	-	-	-	-	-	-	-
41	Weatherization Loans	-	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-	-
43	Total Electric Plant:	27,913,953	-	-	-	-	-	-	-
44									
45	Deductions:								
46	Accum. Prov. for Depreciation	(259,772)	-	-	-	-	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(4,722,833)	-	-	653,175	-	-	-	-
49	Unamortized ITC	-	-	-	-	-	-	-	-
50	Customer Advances for Const.	-	-	-	-	-	-	-	-
51	Customer Service Deposits	-	-	-	-	-	-	-	-
52	Miscellaneous Deductions	(1,721,174)	-	-	(1,721,174)	-	-	-	-
53									
54	Total Deductions:	(6,703,780)	-	-	(1,067,999)	-	-	-	-
55									
56	Total Rate Base:	21,210,173	-	-	(1,067,999)	-	-	-	-
57									
58									
59	TAX CALCULATION								
60	Per Company	State Income Tax Rate							
61		Federal Income Tax Rate		35%					
62		11,605,630							
63	Operating Revenue	11,605,630	-	-	854,511	-	146,238	502,462	63,404
64	Other Deductions	-	-	-	-	-	-	-	-
65	Interest (AFUDC)	-	-	-	-	-	-	-	-
66	Interest	608,732	-	-	-	-	-	-	-
67	Schedule "M" additions	1,068,790	-	-	-	-	-	-	-
68	Schedule "M" deductions	(5,267,585)	-	-	854,648	-	-	-	-
69									
70	Income Before Tax	17,333,273	-	-	(137)	-	146,238	502,462	63,404
71	State Income Tax	-	-	-	-	-	-	-	-
72	Taxable Income	17,333,273	-	-	(137)	-	146,238	502,462	63,404
73	Federal Income Tax Before Credits	6,066,646	-	-	(48)	-	51,183	175,862	22,191
74	Federal Tax Credit	(5,067,826)	-	-	-	-	-	-	-
75	Federal Income Tax	998,820	-	-	(48)	-	51,183	175,862	22,191

PacifiCorp
 State of Washington
 Twelve Months Ended June 2012 - Washington

		4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	PRO FORMA ---->	Misc. General							
		Expense	Gen Wage Increase Annualized	PF Gen Wage Increase	Irrigation Load Control Program	Remove Non- Recurring Entries	Pension Curtailment	DSM Removal Adjustment	Insurance Expense
Operating Revenues:									
1	General Business Revenues	-	-	-	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-	-	-
3	Special Sales	(32,469,178)	-	-	-	-	-	-	-
4	Other operating revenues	(1,315,225)	-	-	-	-	-	-	-
5	Total Operating Revenues	(33,784,403)	-	-	-	-	-	-	-
6									
Operating Expenses:									
8	Steam Production	6,749,087	-	39,335	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-	-	-
10	Hydro Production	(49,752)	-	17,028	-	-	-	-	-
11	Other Power Supply	(53,459,255)	-	20,894	-	-	-	-	-
12	Transmission	218,528	-	13,253	-	-	-	-	-
13	Distribution	(135,562)	-	50,486	-	-	-	-	-
14	Customer Accounting	13,414	-	25,432	-	-	-	-	-
15	Customer Service & Info	(11,507)	-	4,286	-	-	-	-	-
16	Sales	-	-	-	-	-	-	-	-
17	Administrative & General	908,743	-	50,737	-	-	1,017,963	-	-
18	Total O&M Expense	(45,766,303)	-	221,451	-	-	1,017,963	-	-
19	Depreciation	921,318	-	-	-	-	-	-	-
20	Amortization	322,606	-	-	-	-	-	-	-
21	Taxes Other than Income	(13,143)	-	-	-	-	-	-	-
22	Income Taxes: Federal	998,820	-	(77,508)	-	-	(356,287)	-	-
23	: State	-	-	-	-	-	-	-	-
24	Deferred Income Taxes	(2,372,696)	-	-	-	-	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	(854,511)	-	-	-	-	-	-	-
27	Total Operating Expenses:	(46,763,909)	-	143,943	-	-	661,676	-	-
28									
29	Net Operating Income:	12,979,506	-	(143,943)	-	-	(661,676)	-	-
30									
Rate Base:									
32	Electric Plant in Service	28,171,969	-	-	-	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(258,016)	-	-	-	-	-	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-	-
37	Prepayments	-	-	-	-	-	-	-	-
38	Fuel Stock	-	-	-	-	-	-	-	-
39	Material & Supplies	-	-	-	-	-	-	-	-
40	Working Capital	-	-	-	-	-	-	-	-
41	Weatherization Loans	-	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-	-
43	Total Electric Plant:	27,913,953	-	-	-	-	-	-	-
44									
Deductions:									
46	Accum. Prov. for Depreciation	(259,772)	-	-	-	-	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(4,722,833)	-	-	-	-	(563,394)	-	-
49	Unamortized ITC	-	-	-	-	-	-	-	-
50	Customer Advances for Const.	-	-	-	-	-	-	-	-
51	Customer Service Deposits	-	-	-	-	-	-	-	-
52	Miscellaneous Deductions	(1,721,174)	-	-	-	-	-	-	-
53									
54	Total Deductions:	(6,703,780)	-	-	-	-	(563,394)	-	-
55									
56	Total Rate Base:	21,210,173	-	-	-	-	(563,394)	-	-
57									
TAX CALCULATION									
60	State Income Tax Rate								
61	Per Company	Federal Income Tax Rate							
62		11,605,630							
63	Operating Revenue	11,605,630	-	(221,451)	-	-	(1,017,963)	-	-
64	Other Deductions	-	-	-	-	-	-	-	-
65	Interest (AFUDC)	-	-	-	-	-	-	-	-
66	Interest	608,732	-	-	-	-	-	-	-
67	Schedule "M" additions	1,068,790	-	-	-	-	-	-	-
68	Schedule "M" deductions	(5,267,585)	-	-	-	-	-	-	-
69									
70	Income Before Tax	17,333,273	-	(221,451)	-	-	(1,017,963)	-	-
71	State Income Tax	-	-	-	-	-	-	-	-
72	Taxable Income	17,333,273	-	(221,451)	-	-	(1,017,963)	-	-
73	Federal Income Tax Before Credits	6,066,646	-	(77,508)	-	-	(356,287)	-	-
74	Federal Tax Credit	(5,067,826)	-	-	-	-	-	-	-
75	Federal Income Tax	998,820	-	(77,508)	-	-	(356,287)	-	-

PacifiCorp
 State of Washington
 Twelve Months Ended June 2012 - Washington

		4.9	4.10	4.11	4.12	4.13	4.14	4.15	5.1
PRO FORMA ----->									
		Advertising	Memberships & Subscriptions	AMR Savings	Uncollectible Expense	Legal Expense	Naughton Write-off	O&M Efficiency	Net Power Costs- Restating
Operating Revenues:									
1	General Business Revenues	-	-	-	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-	-	-
3	Special Sales	(32,469,178)	-	-	-	-	-	-	-
4	Other operating revenues	(1,315,225)	-	-	-	-	-	-	-
5	Total Operating Revenues	(33,784,403)	-	-	-	-	-	-	-
6									
Operating Expenses:									
8	Steam Production	6,749,087	-	-	-	-	-	(145,089)	-
9	Nuclear Production	-	-	-	-	-	-	-	-
10	Hydro Production	(49,752)	-	-	-	-	-	(62,809)	-
11	Other Power Supply	(53,459,255)	-	-	-	-	-	(77,018)	-
12	Transmission	218,528	-	-	-	-	-	(48,856)	-
13	Distribution	(135,562)	-	-	-	-	-	(186,048)	-
14	Customer Accounting	13,414	-	(974)	82,677	-	-	(93,721)	-
15	Customer Service & Info	(11,507)	-	-	-	-	-	(15,793)	-
16	Sales	-	-	-	-	-	-	-	-
17	Administrative & General	908,743	-	-	-	-	-	(159,957)	-
18	Total O&M Expense	(45,766,303)	-	(974)	82,677	-	-	(789,291)	-
19	Depreciation	921,318	-	-	-	-	-	-	-
20	Amortization	322,606	-	-	-	-	-	-	-
21	Taxes Other than Income	(13,143)	-	-	-	-	-	-	-
22	Income Taxes: Federal	998,820	-	341	-	-	-	276,252	-
23	: State	-	-	-	-	-	-	-	-
24	Deferred Income Taxes	(2,372,696)	-	-	-	-	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	(854,511)	-	-	-	-	-	-	-
27	Total Operating Expenses:	(46,763,909)	-	(633)	82,677	-	-	(513,039)	-
28									
29	Net Operating Income:	12,979,506	-	633	(82,677)	-	-	513,039	-
30									
Rate Base:									
32	Electric Plant in Service	28,171,969	-	-	-	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(258,016)	-	-	-	-	-	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-	-
37	Prepayments	-	-	-	-	-	-	-	-
38	Fuel Stock	-	-	-	-	-	-	-	-
39	Material & Supplies	-	-	-	-	-	-	-	-
40	Working Capital	-	-	-	-	-	-	-	-
41	Weatherization Loans	-	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-	-
43	Total Electric Plant:	27,913,953	-	-	-	-	-	-	-
44									
Deductions:									
46	Accum. Prov. for Depreciation	(259,772)	-	-	-	-	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(4,722,833)	-	-	-	-	-	-	-
49	Unamortized ITC	-	-	-	-	-	-	-	-
50	Customer Advances for Const.	-	-	-	-	-	-	-	-
51	Customer Service Deposits	-	-	-	-	-	-	-	-
52	Miscellaneous Deductions	(1,721,174)	-	-	-	-	-	-	-
53									
54	Total Deductions:	(6,703,780)	-	-	-	-	-	-	-
55									
56	Total Rate Base:	21,210,173	-	-	-	-	-	-	-
57									
58									
59									
60	TAX CALCULATION								
61	Per Company								
62	State Income Tax Rate	11,605,630	-	-	-	-	-	-	-
63	Federal Income Tax Rate	11,605,630	-	974	(82,677)	-	-	789,291	-
64	Operating Revenue	-	-	-	-	-	-	-	-
65	Other Deductions	-	-	-	-	-	-	-	-
66	Interest (AFUDC)	-	-	-	-	-	-	-	-
67	Interest	608,732	-	-	-	-	-	-	-
68	Schedule "M" additions	1,068,790	-	-	82,677	-	-	-	-
69	Schedule "M" deductions	(5,267,585)	-	-	-	-	-	-	-
70	Income Before Tax	17,333,273	-	974	-	-	-	789,291	-
71	State Income Tax	-	-	-	-	-	-	-	-
72	Taxable Income	17,333,273	-	974	-	-	-	789,291	-
73	Federal Income Tax Before Credits	6,066,646	-	341	-	-	-	276,252	-
74	Federal Tax Credit	(5,067,826)	-	-	-	-	-	-	-
75	Federal Income Tax	998,820	-	341	-	-	-	276,252	-

PacifiCorp
 State of Washington
 Twelve Months Ended June 2012 - Washington

	5.1.1	5.2	5.3	5.4	6.1	6.2	6.2.1	6.3
PRO FORMA ---->					Hydro			
	Net Power Costs - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Removal of Colstrip #3	Decommissioning	Depreciation and Amortization Reserve to June 2012 Balance	Depreciation and Amortization Reserve to June 2012 Balance	Proposed Depreciation Rates - Expense
Operating Revenues:								
1 General Business Revenues	-	-	-	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-	-	-
3 Special Sales	(32,469,178)	(32,766,632)	-	-	-	-	-	-
4 Other operating revenues	(1,315,225)	-	972,671	-	-	-	-	-
5 Total Operating Revenues	(33,784,403)	(32,766,632)	972,671	-	-	-	-	-
6								
Operating Expenses:								
8 Steam Production	6,749,087	6,024,588	-	-	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-	-	-
10 Hydro Production	(49,752)	-	-	-	-	-	-	-
11 Other Power Supply	(53,459,255)	(54,553,064)	-	-	-	-	-	-
12 Transmission	218,528	(166,417)	-	-	-	-	-	-
13 Distribution	(135,562)	-	-	-	-	-	-	-
14 Customer Accounting	13,414	-	-	-	-	-	-	-
15 Customer Service & Info	(11,507)	-	-	-	-	-	-	-
16 Sales	-	-	-	-	-	-	-	-
17 Administrative & General	908,743	-	-	-	-	-	-	-
18 Total O&M Expense	(45,766,303)	(48,694,892)	-	-	-	-	-	-
19 Depreciation	921,318	-	-	-	-	-	-	-
20 Amortization	322,606	-	-	-	-	-	-	-
21 Taxes Other than Income	(13,143)	-	-	-	-	-	-	-
22 Income Taxes: Federal	998,820	5,574,891	340,435	-	(479,295)	-	-	-
23 : State	-	-	-	-	-	-	-	-
24 Deferred Income Taxes	(2,372,696)	-	-	-	519,706	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
26 Misc. Revenue & Expense	(854,511)	-	-	-	-	-	-	-
27 Total Operating Expenses:	(46,763,909)	(43,120,001)	340,435	-	40,411	-	-	-
28								
29 Net Operating Income:	12,979,506	10,353,369	632,236	-	(40,411)	-	-	-
30								
Rate Base:								
32 Electric Plant In Service	28,171,969	-	-	-	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-	-	-	-
34 Misc. Deferred Debits	(258,016)	-	-	-	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-	-	-	-
37 Prepayments	-	-	-	-	-	-	-	-
38 Fuel Stock	-	-	-	-	-	-	-	-
39 Material & Supplies	-	-	-	-	-	-	-	-
40 Working Capital	-	-	-	-	-	-	-	-
41 Weatherization Loans	-	-	-	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-	-	-	-
43 Total Electric Plant:	27,913,953	-	-	-	-	-	-	-
44								
Deductions:								
46 Accum. Prov. for Depreciation	(259,772)	-	-	-	661,546	-	-	-
47 Accum. Prov. for Amortization	-	-	-	-	-	-	-	-
48 Accum. Deferred Income Tax	(4,722,833)	-	-	-	(653,996)	-	-	-
49 Unamortized ITC	-	-	-	-	-	-	-	-
50 Customer Advances for Const.	-	-	-	-	-	-	-	-
51 Customer Service Deposits	-	-	-	-	-	-	-	-
52 Miscellaneous Deductions	(1,721,174)	-	-	-	-	-	-	-
53								
54 Total Deductions:	(6,703,780)	-	-	-	7,550	-	-	-
55								
56 Total Rate Base:	21,210,173	-	-	-	7,550	-	-	-
57								
TAX CALCULATION								
60	State Income Tax Rate							
61 Per Company	Federal Income Tax Rate							
62	11,605,630							
63 Operating Revenue	11,605,630	15,928,260	972,671	-	-	-	-	-
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-
66 Interest	608,732	-	-	-	-	-	-	-
67 Schedule "M" additions	1,068,790	-	-	-	-	-	-	-
68 Schedule "M" deductions	(5,267,585)	-	-	-	1,369,413	-	-	-
69								
70 Income Before Tax	17,333,273	15,928,260	972,671	-	(1,369,413)	-	-	-
71 State Income Tax	-	-	-	-	-	-	-	-
72 Taxable Income	17,333,273	15,928,260	972,671	-	(1,369,413)	-	-	-
73 Federal Income Tax Before Credits	6,066,646	5,574,891	340,435	-	(479,295)	-	-	-
74 Federal Tax Credit	(5,067,826)	-	-	-	-	-	-	-
75 Federal Income Tax	998,820	5,574,891	340,435	-	(479,295)	-	-	-

PacifiCorp
State of Washington
Twelve Months Ended June 2012 - Washington

	6.3.1	7.1	7.2	7.3	7.4	7.5	7.6	7.6.1
PRO FORMA ---->		Interest						
	Proposed Depreciation Rates - Reserve	True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance	WA Low Income Tax Credit	WA Flow- Through Adjustment	WA Flow- Through Adjustment
Operating Revenues:								
1 General Business Revenues	-	-	-	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-	-	-
3 Special Sales	(32,469,178)	-	-	-	-	-	-	-
4 Other operating revenues	(1,315,225)	-	-	-	-	-	-	-
5 Total Operating Revenues	(33,784,403)	-	-	-	-	-	-	-
6								
Operating Expenses:								
8 Steam Production	6,749,087	-	-	-	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-	-	-
10 Hydro Production	(49,752)	-	-	-	-	-	-	-
11 Other Power Supply	(53,459,255)	-	-	-	-	-	-	-
12 Transmission	-	-	-	-	-	-	-	-
13 Distribution	(135,562)	-	-	-	-	-	-	-
14 Customer Accounting	13,414	-	-	-	-	-	-	-
15 Customer Service & Info	(11,507)	-	-	-	-	-	-	-
16 Sales	-	-	-	-	-	-	-	-
17 Administrative & General	908,743	-	-	-	-	-	-	-
18 Total O&M Expense	(45,766,303)	-	-	-	-	-	-	-
19 Depreciation	921,318	-	-	-	-	-	-	-
20 Amortization	322,606	-	-	-	-	-	-	-
21 Taxes Other than Income	(13,143)	-	-	-	-	(13,143)	-	-
22 Income Taxes: Federal	998,820	(213,056)	-	(5,067,826)	-	4,600	-	-
23 : State	-	-	-	-	-	-	-	-
24 Deferred Income Taxes	(2,372,696)	-	-	-	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
26 Misc. Revenue & Expense	(854,511)	-	-	-	-	-	-	-
27 Total Operating Expenses:	(46,763,909)	(213,056)	-	(5,067,826)	-	(8,543)	-	-
28								
29 Net Operating Income:	12,979,506	213,056	-	5,067,826	-	8,543	-	-
30								
Rate Base:								
32 Electric Plant in Service	28,171,969	-	-	-	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-	-	-	-
34 Misc. Deferred Debits	(258,016)	-	-	-	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-	-	-	-
37 Prepayments	-	-	-	-	-	-	-	-
38 Fuel Stock	-	-	-	-	-	-	-	-
39 Material & Supplies	-	-	-	-	-	-	-	-
40 Working Capital	-	-	-	-	-	-	-	-
41 Weatherization Loans	-	-	-	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-	-	-	-
43 Total Electric Plant:	27,913,953	-	-	-	-	-	-	-
44								
Deductions:								
46 Accum. Prov. for Depreciation	(259,772)	-	-	-	-	-	-	-
47 Accum. Prov. for Amortization	-	-	-	-	-	-	-	-
48 Accum. Deferred Income Tax	(4,722,833)	-	-	-	-	-	-	-
49 Unamortized ITC	-	-	-	-	-	-	-	-
50 Customer Advances for Const.	-	-	-	-	-	-	-	-
51 Customer Service Deposits	-	-	-	-	-	-	-	-
52 Miscellaneous Deductions	(1,721,174)	-	-	-	-	-	-	-
53								
54 Total Deductions:	(6,703,780)	-	-	-	-	-	-	-
55								
56 Total Rate Base:	21,210,173	-	-	-	-	-	-	-
57								
58								
59								
60 TAX CALCULATION	State Income Tax Rate							
61 Per Company	Federal Income Tax Rate							
62	11,605,630							
63 Operating Revenue	11,605,630	-	-	-	-	13,143	-	-
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-	-
66 Interest	608,732	-	608,732	-	-	-	-	-
67 Schedule "M" additions	1,068,790	-	-	-	-	-	-	-
68 Schedule "M" deductions	(5,267,585)	-	-	-	-	-	-	-
69								
70 Income Before Tax	17,333,273	(608,732)	-	-	-	13,143	-	-
71 State Income Tax	-	-	-	-	-	-	-	-
72 Taxable Income	17,333,273	(608,732)	-	-	-	13,143	-	-
73 Federal Income Tax Before Credits	6,066,646	(213,056)	-	-	-	4,600	-	-
74 Federal Tax Credit	(5,067,826)	-	-	(5,067,826)	-	-	-	-
75 Federal Income Tax	998,820	(213,056)	-	(5,067,826)	-	4,600	-	-

PacifiCorp
State of Washington
Twelve Months Ended June 2012 - Washington

		8.5.1	8.6	8.7	8.8	8.9	8.10	8.11	8.12
	PRO FORMA ---->	Miscellaneous	Powerdale	Removal of	Trojan	Customer	Reg Asset	Misc. Asset	8.12
		Rate Base	Hydro	Colstrip #4	Unrecovered	Service	Amortization	Sales and	Adjust June
		(cont)	Removal	AFUDC	Plant Adj	Deposits		Removals	2012 AMA
									Plant Balances
									to June 2012
									Balance
1	Operating Revenues:								
2	General Business Revenues	-	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-	-
4	Special Sales	(32,469,178)	-	-	-	-	-	-	-
5	Other operating revenues	(1,315,225)	-	-	-	-	(3,000,000)	-	-
6	Total Operating Revenues	(33,784,403)	-	-	-	-	(3,000,000)	-	-
7	Operating Expenses:								
8	Steam Production	6,749,087	-	-	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-	-	-
10	Hydro Production	(49,752)	(3,972)	-	-	-	-	-	-
11	Other Power Supply	(53,459,255)	-	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-	-	-
13	Distribution	(135,562)	-	-	-	-	-	-	-
14	Customer Accounting	13,414	-	-	-	-	-	-	-
15	Customer Service & Info	(11,507)	-	-	-	-	-	-	-
16	Sales	-	-	-	-	-	-	-	-
17	Administrative & General	908,743	-	-	-	-	-	-	-
18	Total O&M Expense	(45,766,303)	(3,972)	-	-	-	-	-	-
19	Depreciation	921,318	-	-	-	-	-	-	-
20	Amortization	322,606	322,606	-	-	-	-	-	-
21	Taxes Other than Income	(13,143)	-	-	-	-	-	-	-
22	Income Taxes: Federal	998,820	(66,768)	-	-	-	(1,050,000)	-	-
23	: State	-	-	-	-	-	-	-	-
24	Deferred Income Taxes	(2,372,696)	(48,527)	-	-	-	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
26	Misc. Revenue & Expense	(854,511)	-	-	-	-	-	-	-
27	Total Operating Expenses:	(46,763,909)	203,339	-	-	-	(1,050,000)	-	-
28									
29	Net Operating Income:	12,979,506	(203,339)	-	-	-	(1,950,000)	-	-
30									
31	Rate Base:								
32	Electric Plant in Service	28,171,969	-	-	-	-	-	-	-
33	Plant Held for Future Use	-	-	-	-	-	-	-	-
34	Misc. Deferred Debits	(258,016)	(258,016)	-	-	-	-	-	-
35	Electric Plant Acq Adj	-	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-	-
37	Prepayments	-	-	-	-	-	-	-	-
38	Fuel Stock	-	-	-	-	-	-	-	-
39	Material & Supplies	-	-	-	-	-	-	-	-
40	Working Capital	-	-	-	-	-	-	-	-
41	Weatherization Loans	-	-	-	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-	-	-	-
43	Total Electric Plant:	27,913,953	(258,016)	-	-	-	-	-	-
44									
45	Deductions:								
46	Accum. Prov. for Depreciation	(259,772)	-	-	-	-	-	-	-
47	Accum. Prov. for Amortization	-	-	-	-	-	-	-	-
48	Accum. Deferred Income Tax	(4,722,833)	314,195	-	-	-	1,660,356	-	-
49	Unamortized ITC	-	-	-	-	-	-	-	-
50	Customer Advances for Const.	-	-	-	-	-	-	-	-
51	Customer Service Deposits	-	-	-	-	-	-	-	-
52	Miscellaneous Deductions	(1,721,174)	-	-	-	-	-	-	-
53									
54	Total Deductions:	(6,703,780)	314,195	-	-	-	1,660,356	-	-
55									
56	Total Rate Base:	21,210,173	56,180	-	-	-	1,660,356	-	-
57									
58									
59									
60	TAX CALCULATION	State Income Tax Rate							
61	Per Company	Federal Income Tax Rate							
62		11,605,630							
63	Operating Revenue	11,605,630	(318,634)	-	-	-	(3,000,000)	-	-
64	Other Deductions	-	-	-	-	-	-	-	-
65	Interest (AFUDC)	-	-	-	-	-	-	-	-
66	Interest	608,732	-	-	-	-	-	-	-
67	Schedule "M" additions	1,068,790	64,795	-	-	-	-	-	-
68	Schedule "M" deductions	(5,267,585)	(63,074)	-	-	-	-	-	-
69									
70	Income Before Tax	17,333,273	(190,765)	-	-	-	(3,000,000)	-	-
71	State Income Tax	-	-	-	-	-	-	-	-
72	Taxable Income	17,333,273	(190,765)	-	-	-	(3,000,000)	-	-
73	Federal Income Tax Before Credits	6,066,646	(66,768)	-	-	-	(1,050,000)	-	-
74	Federal Tax Credit	(5,067,826)	-	-	-	-	-	-	-
75	Federal Income Tax	998,820	(66,768)	-	-	-	(1,050,000)	-	-

PacifiCorp
State of Washington
Twelve Months Ended June 2012 - Washington

	8.12.1 Adjust June 2012 AMA Plant Balances to June 2012 Balance (cont.	8.12.2 Adjust June 2012 AMA Plant Balances to June 2012 Balance (cont.	8.12.3 Adjust June 2012 AMA Plant Balances to June 2012 Balance (cont.	8.13 Investor Supplied Working Capital	9.1 Production Factor
PRO FORMA ----->					
Operating Revenues:					
1 General Business Revenues	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	(32,469,178)	-	-	-	297,454
4 Other operating revenues	(1,315,225)	-	-	-	-
5 Total Operating Revenues	(33,784,403)	-	-	-	297,454
6					
Operating Expenses:					
7					
8 Steam Production	6,749,087	-	-	-	830,253
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(49,752)	-	-	-	-
11 Other Power Supply	(53,459,255)	-	-	-	1,149,933
12 Transmission	218,528	-	-	-	420,548
13 Distribution	(135,562)	-	-	-	-
14 Customer Accounting	13,414	-	-	-	-
15 Customer Service & Info	(11,507)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	908,743	-	-	-	-
18 Total O&M Expense	(45,766,303)	-	-	-	2,400,734
19 Depreciation	921,318	-	-	-	16,086
20 Amortization	322,606	-	-	-	-
21 Taxes Other than Income	(13,143)	-	-	-	-
22 Income Taxes: Federal	998,820	-	-	-	(690,753)
23 : State	-	-	-	-	-
24 Deferred Income Taxes	(2,372,696)	-	-	-	(55,316)
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(854,511)	-	-	-	-
27 Total Operating Expenses:	(46,763,909)	-	-	-	1,670,751
28					
29 Net Operating Income:	12,979,506	-	-	-	(1,373,296)
30					
Rate Base:					
31					
32 Electric Plant in Service	28,171,969	-	-	-	491,875
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(258,016)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	-	-	-	-	-
38 Fuel Stock	-	-	-	-	-
39 Material & Supplies	-	-	-	-	-
40 Working Capital	-	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	27,913,953	-	-	-	491,875
44					
Deductions:					
45					
46 Accum. Prov. for Depreciation	(259,772)	-	-	-	(16,086)
47 Accum. Prov. for Amortization	-	-	-	-	-
48 Accum. Deferred Income Tax	(4,722,833)	-	-	-	(107,084)
49 Unamortized ITC	-	-	-	-	-
50 Customer Advances for Const.	-	-	-	-	-
51 Customer Service Deposits	-	-	-	-	-
52 Miscellaneous Deductions	(1,721,174)	-	-	-	-
53					
54 Total Deductions:	(6,703,780)	-	-	-	(123,170)
55					
56 Total Rate Base:	21,210,173	-	-	-	368,706
57					
TAX CALCULATION					
58					
59					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62	11,605,630				
63 Operating Revenue	11,605,630	-	-	-	(2,119,366)
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	608,732	-	-	-	-
67 Schedule "M" additions	1,068,790	-	-	-	16,086
68 Schedule "M" deductions	(5,267,585)	-	-	-	(129,701)
69					
70 Income Before Tax	17,333,273	-	-	-	(1,973,579)
71 State Income Tax	-	-	-	-	-
72 Taxable Income	17,333,273	-	-	-	(1,973,579)
73 Federal Income Tax Before Credits	6,066,646	-	-	-	(690,753)
74 Federal Tax Credit	(5,067,826)	-	-	-	-
75 Federal Income Tax	998,820	-	-	-	(690,753)

PacifiCorp
 Results of Operations - June 2012
 Temperature Normalization
 Adjustment 3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>
Adjustment to Income:						
Residential	440	RES	(213,052)	WA	Situs	(213,052)
Commercial	442	RES	(325,771)	WA	Situs	(325,771)
Industrial	442	RES	(129,326)	WA	Situs	(129,326)
Public Street & Highway	444	RES	-	WA	Situs	-
Total			<u>(668,149)</u>			<u>(668,149)</u>

Description of Adjustment:

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period (currently 1992 to 2011). The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp
 Results of Operations - June 2012
 Revenue Normalization
 Adjustment 3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>
Adjustment to Income:						
Residential	440	RES	6,675,550	WA	Situs	6,675,550
Commercial	442	RES	817,443	WA	Situs	817,443
Industrial ¹	442	RES	1,013,788	WA	Situs	1,013,788
Public Street & Highway	444	RES	20,050	WA	Situs	20,050
Total Type 1			<u>8,526,831</u>			<u>8,526,831</u>

¹ Includes Irrigation

Adjustment to Tax:

Schedule M - Deferred Excess NPC - WA Hydro	SCHMAT	RES	(1,853,327)	WA	Situs	(1,853,327)
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Description of Adjustment:

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended June 2012 are normalized by removing Schedule 191 (System Benefits Charge) -\$8,775,130, Schedule 96 (Hydro Deferral Surcharge) -1,930,448, SMUD -\$352,618, BPA \$7,379,869, Acquisition Commitment \$1,982,103, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,401,102, Irrigation Demand Charge Accrual -\$13,900, DSM -\$4,415,957, Out of Period \$288,690, tolerance adjustment \$84,871, and load loss -\$121,750.

PacifiCorp**Results of Operations - June 2012****Effective Price Change****Adjustment 3.3**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>
Adjustment to Income:						
Residential	440	RES	1,960,336	WA	Situs	1,960,336
Commercial	442	RES	1,503,230	WA	Situs	1,503,230
Industrial ¹	442	RES	866,623	WA	Situs	866,623
Public St. & Hwy	444	RES	(73)	WA	Situs	(73)
Total Type III Adjustment to Income			<u>4,330,116</u>			<u>4,330,116</u>

¹Includes Irrigation**Description of Adjustment:**

This restating adjustment annualizes the \$4.5 million rate increase ordered in rate case Docket No. UE-111190, effective June 1, 2012.

PacifiCorp**WA General Rate Case - June 2012****SO2 Emission Allowances****Adjustment 3.4**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>
Adjustment to Operating Income:						
Remove 12 ME Dec 2012 Allowance sales	4118	PRO	1,813	SE	7.571%	137
Add 12 ME Dec 2013 Amortization	4118	PRO	<u>(854,648)</u>	WA	Situs	<u>(854,648)</u>
			<u>(852,835)</u>			<u>(854,511)</u>

Adjustment to Rate Base:

Regulatory Deferred Sales	25398	PRO	<u>(1,721,174)</u>	WA	Situs	<u>(1,721,174)</u>
			<u>(1,721,174)</u>			<u>(1,721,174)</u>

Adjustment to Tax:

Accum Deferred Income Taxes	190	PRO	653,175	WA	Situs	653,175
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-
Schedule M Deduction	SCHMDT	PRO	854,648	WA	Situs	854,648
DIT Expense	41110	PRO	-	WA	Situs	-
DIT Expense	41010	PRO	324,347	WA	Situs	324,347

Description of Adjustment:

This pro forma adjustment removes the SO2 allowance sales occurring in the 12-months ended June 2012. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp**Washington General Rate Case June 2012****REC & REA Revenue****Adjustment 3.5**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Restating Adjustment:						
Remove June 2012 Booked Rev (including accruals)	456	RES	(79,005,374)	SG	8.043%	(6,354,715)
Remove June 2012 Deferrals	456	RES	52,691,624	SG	8.043%	4,238,196
Total			<u>(26,313,750)</u>			<u>(2,116,519)</u>

Description of Adjustment

Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12-months ended June 2012 and deferrals from the results of operations related to renewable energy credits and renewable energy attributes.

PacifiCorp
Washington General Rate Case June 2012
Wheeling Revenue Adjustment
Adjustment 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Revenues:						
Other Electric Revenues	456	RES	(5,137,759)	WRG	4.980%	(255,866)
Other Electric Revenues	456	PRO	2,936,438	WRG	4.980%	146,238
Total Wheeling Revenue Adjustment			<u>(2,201,321)</u>			<u>(109,628)</u>
Wheeling Imbalance Expense	566	RES	(759,938)	SG	8.043%	(61,125)
Adjustment Detail:						
Actual Wheeling Revenues 12 ME June 2012			74,526,126			
Total Adjustments			<u>(2,201,321)</u>			
Normalized Wheeling Revenues			<u>72,324,805</u>			

Description of Adjustment:

This restating and pro forma adjustment reflects known and measurable changes to actual wheeling revenues for the 12-months ended June 2013. Imbalance penalty revenue and expense are removed to avoid any impact on regulated results.

PacifiCorp

Washington General Rate Case - June 2012

Ancillary Revenue - WA

Adjustment 3.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Revenue:						
Ancillary Contract Expiration	456	PRO	2,222,742	CAGW	22.606%	502,462

Description of Adjustment

This pro forma adjustment adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12-months ended June 2012 is adjusted to reflect the expected revenue for the 12-months ending December 2014 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

PacifiCorp
Washington GRC - June 2012
Schedule 300 Fee Change
Adjustment 3.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>Washington ALLOCATED</u>
Adjustment to Revenues:						
Other Electric Revenues	456	PRO	63,404	WA	100%	63,404

Description of Adjustment:

Staff revised the Company's adjustment in three ways: (1) we restated to a 5-year period for the number of times service charges have been applied to normalize the service charge revenue; (2) we applied a gradual increase in the current service charges to actual cost over this cases; and (3) corrected two errors in the Company's calculation for field visit and office hour reconnection charges. This assures that the results of operations reflect the normal other revenue associated with service charges over time.

PacifiCorp

Washington General Rate Case June 2012

Miscellaneous General Expense Adjustment

Adjustment 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenue:						
Gains on Property Sales	421	RES	9,614	UT	0.00%	-
Gains on Property Sales	421	RES	410,416	CAGE	0.00%	-
Gains on Property Sales	421	RES	184,232	SO	6.85%	12,622
Gains on Property Sales	421	RES	<u>(604,262)</u>	NUTIL	0.00%	<u>-</u>
						12,622
Loss on Property Sales	421	RES	(11,782)	OR	0.00%	-
Loss on Property Sales	421	RES	1,944	WA	100.00%	1,944
Loss on Property Sales	421	RES	<u>9,838</u>	SO	6.85%	<u>674</u>
						<u>2,618</u>
Adjustment to Expense:						
Non-utility Flights	921	RES	(2,693)	SO	6.85%	(184)
Customer Accounts	903	RES	59,852	CN	6.93%	4,148
Customer Accounts	903	RES	(33,927)	OR	0.00%	-
Advertising Expense	909	RES	(230,911)	CN	6.93%	(16,002)
Advertising Expense	909	RES	(8,689)	OR	0.00%	-
Advertising Expense	909	RES	(279)	UT	0.00%	-
Office Supplies & Expenses	921	RES	(50,970)	SO	6.85%	(3,492)
Outside Services	923	RES	(259,708)	SO	6.85%	(17,792)
Regulatory Commission Expense	928	RES	(2,262)	ID	0.00%	-
Regulatory Commission Expense	928	RES	667	UT	0.00%	-
Regulatory Commission Expense	928	RES	(443)	OR	0.00%	-
Regulatory Commission Expense	928	RES	2,039	WY	0.00%	-
Duplicate Charges	929	RES	5,095	SO	6.85%	349
Memberships	930	RES	67,270	UT	0.00%	-
Memberships	930	RES	<u>990</u>	SO	6.85%	<u>68</u>
Total Miscellaneous General Expense Removal			<u>(453,970)</u>			<u>(32,907)</u>

Description of Adjustment:

This restating adjustment removes certain miscellaneous expenses that should have been charged to non-regulated accounts from results. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

PacifiCorp
 Washington General Rate Case June 2012
 General Wage Increase - Restating
 Adjustment 4.2

	<u>ACCOUNT</u>	<u>Type</u>	TOTAL <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense						
Steam Operations	500	RES	188,561	CAGE	0.000%	-
Steam Operations	500	RES	7	CAGW	22.606%	2
Steam Operations	500	RES	20,219	JBG	22.477%	4,545
Fuel Related - Non-NPC	501	RES	3,193	CAEE	0.000%	-
Fuel Related - Non-NPC	501	RES	1,974	JBE	22.520%	444
Fuel Related - Non-NPC	501	RES	823	SE	7.571%	62
Steam Maintenance	512	RES	82,331	CAGE	0.000%	-
Steam Maintenance	512	RES	(145)	CAGW	22.606%	(33)
Steam Maintenance	512	RES	46,451	JBG	22.477%	10,441
Hydro Operations	535	RES	16,185	CAGE	0.000%	-
Hydro Operations	535	RES	22,424	CAGW	22.606%	5,069
Hydro Maintenance	545	RES	2,950	CAGE	0.000%	-
Hydro Maintenance	545	RES	7,184	CAGW	22.606%	1,624
Other Operations	548	RES	14,269	CAGE	0.000%	-
Other Operations	548	RES	4,612	CAGW	22.606%	1,043
Other Operations	548	RES	4,553	SG	8.043%	366
Other Maintenance	553	RES	5,559	CAGE	0.000%	-
Other Maintenance	553	RES	1,834	CAGW	22.606%	415
Other Maintenance	553	RES	-	JBG	22.477%	-
Other Expenses	557	RES	22,586	CAGE	0.000%	-
Other Expenses	557	RES	343	CAGW	22.606%	78
Other Expenses	557	RES	4,071	JBG	22.477%	915
Other Expenses	557	RES	67,091	SG	8.043%	5,396
Transmission Operations	560	RES	6,823	CAGE	0.000%	-
Transmission Operations	560	RES	1,925	CAGW	22.606%	435
Transmission Operations	560	RES	(8)	JBG	22.477%	(2)
Transmission Operations	560	RES	31,718	SG	8.043%	2,551
Transmission Maintenance	571	RES	6,914	CAGE	0.000%	-
Transmission Maintenance	571	RES	5,726	CAGW	22.606%	1,294
Transmission Maintenance	571	RES	384	JBG	22.477%	86
Transmission Maintenance	571	RES	10,492	SG	8.043%	844
Distribution Operations	580	RES	65,537	WA	Situs	5,383
Distribution Operations	580	RES	84,497	SNPD	6.466%	5,463
Distribution Maintenance	593	RES	119,623	WA	Situs	7,040
Distribution Maintenance	593	RES	30,278	SNPD	6.466%	1,958
Customer Accounts	903	RES	97,803	CN	6.930%	6,778
Customer Accounts	903	RES	56,482	WA	Situs	3,218
Customer Services	908	RES	6,776	CN	6.930%	470
Customer Services	908	RES	17,091	WA	Situs	1,215
Administrative & General	920	RES	1,970	WA	Situs	(1,436)
Administrative & General	920	RES	263,869	SO	6.851%	18,077
Administrative & General	935	RES	(163)	WA	Situs	(49)
Administrative & General	935	RES	6,975	SO	6.851%	478
Total			<u>1,331,785</u>			<u>84,170</u>

Description of Adjustment:

This restating adjustment annualizes the wage increases that occurred during the 12-months ended June 2012 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp

Washington General Rate Case June 2012

Proforma General Wage Increase

Adjustment 4.3

	ACCOUNT	Type	PacifiCorp	Staff	FACTOR	FACTOR %	PacifiCorp	Staff
			TOTAL	TOTAL			WA	WA
			COMPANY	COMPANY			ALLOCATED	ALLOCATED
Adjustment to Expense:								
Steam Operations	500	PRO	556,065	479,732	CAGE	0.000%	-	-
Steam Operations	500	PRO	22	19	CAGW	22.606%	5	4
Steam Operations	500	PRO	59,625	51,440	JBG	22.477%	13,402	11,562
Fuel Related - Non-NPC	501	PRO	9,415	8,122	CAEE	0.000%	-	-
Fuel Related - Non-NPC	501	PRO	5,820	5,021	JBE	22.520%	1,311	1,131
Fuel Related - Non-NPC	501	PRO	2,427	2,093	SE	7.571%	184	158
Steam Maintenance	512	PRO	242,793	209,464	CAGE	0.000%	-	-
Steam Maintenance	512	PRO	(426)	(368)	CAGW	22.606%	(96)	(83)
Steam Maintenance	512	PRO	136,984	118,180	JBG	22.477%	30,789	26,563
Hydro Operations	535	PRO	47,730	41,178	CAGE	0.000%	-	-
Hydro Operations	535	PRO	66,128	57,051	CAGW	22.606%	14,949	12,897
Hydro Maintenance	545	PRO	8,700	7,506	CAGE	0.000%	-	-
Hydro Maintenance	545	PRO	21,184	18,276	CAGW	22.606%	4,789	4,131
Other Operations	548	PRO	42,080	36,304	CAGE	0.000%	-	-
Other Operations	548	PRO	13,600	11,733	CAGW	22.606%	3,074	2,652
Other Operations	548	PRO	13,426	11,583	SG	8.043%	1,080	932
Other Maintenance	553	PRO	16,393	14,143	CAGE	0.000%	-	-
Other Maintenance	553	PRO	5,409	4,666	CAGW	22.606%	1,223	1,055
Other Maintenance	553	PRO	-	-	JBG	22.477%	-	-
Other Expenses	557	PRO	66,605	57,462	CAGE	0.000%	-	-
Other Expenses	557	PRO	1,012	873	CAGW	22.606%	229	197
Other Expenses	557	PRO	12,006	10,358	JBG	22.477%	2,699	2,328
Other Expenses	557	PRO	197,851	170,691	SG	8.043%	15,914	13,729
Transmission Operations	560	PRO	20,120	17,358	CAGE	0.000%	-	-
Transmission Operations	560	PRO	5,678	4,899	CAGW	22.606%	1,284	1,107
Transmission Operations	560	PRO	(23)	(20)	JBG	22.477%	(5)	(5)
Transmission Operations	560	PRO	93,538	80,697	SG	8.043%	7,524	6,491
Transmission Maintenance	571	PRO	20,389	17,591	CAGE	0.000%	-	-
Transmission Maintenance	571	PRO	16,885	14,567	CAGW	22.606%	3,817	3,293
Transmission Maintenance	571	PRO	1,132	976	JBG	22.477%	254	219
Transmission Maintenance	571	PRO	30,941	26,693	SG	8.043%	2,489	2,147
Distribution Operations	580	PRO	193,267	166,737	WA	100.000%	15,873	13,694
Distribution Operations	580	PRO	249,180	214,975	SNPD	6.466%	16,111	13,900
Distribution Maintenance	593	PRO	352,769	304,343	WA	100.000%	20,761	17,911
Distribution Maintenance	593	PRO	89,289	77,032	SNPD	6.466%	5,773	4,981
Customer Accounts	903	PRO	288,420	248,828	CN	6.930%	19,988	17,244
Customer Accounts	903	PRO	166,566	143,701	WA	100.000%	9,491	8,188
Customer Services	908	PRO	19,982	17,239	CN	6.930%	1,385	1,195
Customer Services	908	PRO	50,402	43,483	WA	100.000%	3,583	3,091
Administrative & General	920	PRO	5,811	5,013	WA	100.000%	(4,234)	3,653
Administrative & General	920	PRO	778,150	671,331	SO	6.851%	53,310	45,992
Administrative & General	935	PRO	(481)	(415)	WA	100.000%	(143)	(123)
Administrative & General	935	PRO	20,568	17,745	SO	6.851%	1,409	1,216
Total			3,927,431	3,388,302			248,220	221,451

Description of Adjustment:

PacifiCorp:

This restating adjustment annualizes the wage increases that occurred during the 12-months ended June 2012 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

Staff:

Staff removes the incentives for the amount of \$539,129 for Pro Form 12 months ended June 2013.

PacifiCorp

Washington General Rate Case - June 2012

Irrigation Load Control Program

Adjustment 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Other Purchased Power	557	RES	(2,965,899)	SG	8.043%	(238,559)
Other Purchased Power	557	RES	(6,463,491)	CAGE	0.000%	-
Advertising	909	RES	(3,061)	CN	6.930%	(212)
Other Purchased Power	557	RES	9,429,390	ID	0.000%	-
Advertising	909	RES	3,061	ID	0.000%	-
			<u>(0)</u>			<u>(238,771)</u>

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This restating adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.

PacifiCorp
 Washington General Rate Case June 2012
 Remove Non-Recurring Entries
 Adjustment 4.5

	<u>ACCT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOC</u>
Adjustment to Expense:						
1) EPA and DOJ Accrual	557	RES	1,000,000	SG	8.043%	80,434
2) EEOC Settlement Reversal	930	RES	50,000	SO	6.851%	3,425
3) Correction of DSM Charges	908	RES	66,866	WA	100.000%	66,866
4) Jim Bridger Turbine Upgrade	557	RES	3,033,000	SG	8.043%	243,956
5) Non-Residential Curtailment Program Write-off	908	RES	(49,908)	UT	0.000%	-
	908	RES	(47,055)	OR	0.000%	-
	908	RES	(18,046)	WA	100.000%	(18,046)
6) Boilermaker Reserve	557	RES	4,302,803	JBE	22.520%	968,972
Total Non-Recurring Entries			<u>8,337,661</u>			<u>306,345</u>
Tax Adjustments:						
Sch M Adj - Deferred Coal Cost - Arch	SCHMAT	RES	(63,030)	CAEE	-	-
Sch M Adj - Reg Liability - Deferred Benefit	SCHMDT	RES	(44,269)	CAEE	-	-

Description of Adjustment

A variety of accounting entries were made to expense accounts during the 12-months ended June 2012 that are non-recurring in nature or relate to a prior period. This restating adjustment removes these transactions from results to normalize test period results. A description of each item is provided on page 4.5.1.

PacifiCorp

Washington General Rate Case June 2012

Pension Curtailment

Adjustment 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
Remove amortization from base period	920	PRO	1,017,963	WA	100.000%	1,017,963
Adjustment to Tax:						
Accumulated Deferred Income Tax Balance	SCHMAT	PRO	(563,394)	WA	Situs	(563,394)

Description of Adjustment

The stipulation settling UE-090205 permits deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option. This pro forma adjustment removes the actual amortization from the base period because it expires December 31, 2012.

PacifiCorp
Washington General Rate Case June 2012
DSM Revenue and Expense Removal
Adjustment 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Revenue:						
Remove DSM Revenue	456	RES	(1,273,811)	CA	Situs	-
	456	RES	(3,199,350)	ID	Situs	-
	456	RES	(10,204,815)	OR	Situs	-
	456	RES	(30,158,995)	UT	Situs	-
	456	RES	(4,270,713)	WA	Situs	(4,270,713)
	456	RES	(2,419,514)	WY-All	Situs	-
			<u>(51,527,197)</u>			<u>(4,270,713)</u>
Adjustment to Expense:						
Remove DSM Amortization Expense	456	RES	(2,208,826)	CA	Situs	-
	456	RES	(5,750,257)	ID	Situs	-
	456	RES	(23,160,791)	OR	Situs	-
	456	RES	(47,542,835)	UT	Situs	-
	456	RES	(8,686,670)	WA	Situs	(8,686,670)
	456	RES	(3,998,687)	WY-All	Situs	-
			<u>(91,348,067)</u>			<u>(8,686,670)</u>
Adjustment to tax:						
Schedule M Adjustment	SCHMAT	RES	(9,654,869)	SO	6.851%	(661,448)
Schedule M Adjustment	SCHMAT	RES	(14,795)	OR	Situs	-

Description of Adjustment

This restating adjustment removes July 2011 through December 2011 revenues and July 2011 through June 2012 expenses associated with the Company's Demand-side Management (DSM) programs. The January 2012 through June 2012 revenues are removed through the revenue adjustments. DSM program costs are recovered in each state through separate tariff riders.

PacifiCorp
 Washington General Rate Case December 2010
 Insurance Expense
 Adjustment 4.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Remove Base Period Accl for OR Liab Res	925	RES	786,154	SO	6.851%	53,859
Adjust Accl for Liab Reserve to 6-year Avg	925	RES	(7,486,205)	SO	6.851%	(512,875)
Remove California CEMA Regulatory Asset	924	RES	(658,783)	SO	6.851%	(45,133)
<u>Correct allocation of accrual of damages</u>						
System allocation	924	RES	183,732	SO	6.851%	12,587
California allocation	924	RES	(65,941)	CA	0.000%	
Oregon allocation	924	RES	(117,792)	OR	0.000%	
<u>Adjust Property Damage expense to six year average:</u>						
Property Insurance - Transmission	571	RES	268,998	CAGW	22.606%	60,808
Property Insurance - Washington Distribution	593	RES	143,847	WA	100.000%	143,847
Property Insurance - Non-T&D	553	RES	329,187	CAGW	22.606%	74,414
Adjustment to Tax:						
Schedule M Adjustment	SCHMAP	RES	(860,679)	SO	6.851%	(58,964)
Schedule M Adjustment	SCHMDP	RES	(8,817,011)	SO	6.851%	(604,047)
Schedule M Adjustment	SCHMDT	RES	(3,031,000)	SO	6.851%	(207,652)
Schedule M Adjustment	SCHMAT	RES	7,340,335	SO	6.851%	502,881
Schedule M Adjustment	SCHMDT	RES	1,552,868	SO	6.851%	106,386

Description of Adjustment

Consistent with the Company's previous general rate case (UE- 111190), the Company has replaced the base period liability and property damage expense with a six-year average. This restating adjustment also removes amounts from results that should not be charged to Washington, and corrects allocation and accounting of insurance charges.

PacifiCorp

Washington General Rate Case - June 2012

Advertising Adjustment

Adjustment 4.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Advertising Expense - Removal	909	RES	(28)	CN	6.930%	(2)
Advertising Expense - Reallocation	909	RES	(315,824)	CN	6.930%	(21,887)
Washington Advertising Expense	909	RES	31,245	WA	100.000%	31,245
Oregon Advertising Expense	909	RES	166,055	OR	0.000%	-
California Advertising Expense	909	RES	967	CA	0.000%	-
Idaho Advertising Expense	909	RES	19,359	ID	0.000%	-
Wyoming Advertising Expense	909	RES	44,191	WY	0.000%	-
Utah Advertising Expense	909	RES	54,007	UT	0.000%	-
	Total		<u><u>(28)</u></u>			<u><u>9,356</u></u>
Advertising Expense	930	RES	(113)	SO	6.851%	(8)
Oregon Advertising Expense	930	RES	(302)	OR	0.000%	-
Wyoming Advertising Expense	930	RES	415	WY	0.000%	-
	Total		<u><u>-</u></u>			<u><u>(8)</u></u>

Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12-months ended June 2012, this restating adjustment situs assigns any costs attributable to a specific jurisdiction.

PacifiCorp

Washington General Rate Case - December 2010

Memberships and Subscriptions

Adjustment 4.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Remove Memberships As Booked	930	RES	(328,045)	SO	6.851%	(22,474)
Remove Memberships As Booked	930	RES	-	CN	6.930%	-
Remove Memberships As Booked	930	RES	-	OR	0.000%	-
Remove Memberships As Booked	930	RES	-	WA	100.000%	-
Remove Memberships As Booked	930	RES	(1,250)	UT	0.000%	-
Remove Memberships As Booked	930	RES	-	ID	0.000%	-
Remove Memberships As Booked	930	RES	-	WY-ALL	0.000%	-
			<u>(329,295)</u>			<u>(22,474)</u>
Add Back Memberships on State Specific Factors	930	RES	-	SO	6.851%	-
Add Back Memberships on State Specific Factors	930	RES	-	CN	6.930%	-
Add Back Memberships on State Specific Factors	930	RES	5,840	CA	0.000%	-
Add Back Memberships on State Specific Factors	930	RES	214,930	OR	0.000%	-
Add Back Memberships on State Specific Factors	930	RES	24,128	WA	100.000%	24,128
Add Back Memberships on State Specific Factors	930	RES	54,824	UT	0.000%	-
Add Back Memberships on State Specific Factors	930	RES	4,184	ID	0.000%	-
Add Back Memberships on State Specific Factors	930	RES	25,390	WY-ALL	0.000%	-
			<u>329,295</u>			<u>24,128</u>
			<u>-</u>			<u>-</u>
Total			<u>-</u>			<u>1,654</u>

Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12-months ended June 2012, this restating adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp**Washington General Rate Case June 2012****Automated Meter Reading Savings****Adjustment 4.11**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
Meter Reading Expense	902	PRO	(974)	WA	Situs	(974)

Description of Adjustment:

Starting in August 2010, the Company replaced approximately 120,000 meters in the Yakima, Walla Walla and Sunnyside districts with new radio equipped digital meters. The meters enable the Company to remotely obtain energy usage information, allow the Company to take full advantage of a proven technology to increase effectiveness and efficiency, improve customer satisfaction, and reduce safety exposures for employees. In addition, the Company reduced its workforce by 20 meter readers.

This pro forma adjustment reflects the reduction in meter reading expense the Company anticipates as a result of the program through June 2013.

PacifiCorp**Washington General Rate Case June 2012****Uncollectible Expense****Adjustment 4.12**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
Uncollectible Expense	904	RES	(156,349)	WA	Situs	(156,349)
Adjustment to FIT:						
Federal Income Taxes		RES	54,722	WA	Situs	54,722
Adjustment to NOI:						
Net Operating Income		RES	101,627	WA	Situs	101,627
Adjustment to Expense:						
Uncollectible Expense	904	PRO	82,677	WA	Situs	82,677
Adjustment to Tax:						
Schedule M Adjustment	SCHMAT	PRO	82,677	WA	Situs	82,677

Description of Adjustment:

Company: This restating adjustment adjusts the Company's actual 12-months ended June 2012 uncollectible expense to the 12-months ended June 2012 normalized level by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

Staff revised the Company's adjustment in two ways: (1) we restated to a 5-year period to normalize the uncollectible expense; and (2) we proform the uncollectible expense to reflect normalized revenues. This assures that the results of operations reflect the normal uncollectible expense associated with bad debts over time.

	<u>Acct.</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>Factor %</u>	<u>WA Allocated</u>
Adjustment to Expense:						
Reallocate Per Books Legal Expenses						
	501	RES	-	JBG	22.477%	-
	501	RES	-	SE	7.571%	-
	512	RES	-	CAGE	0.000%	-
	535	RES	-	CAGE	4.989%	-
	539	RES	-	CAGE	0.000%	-
	539	RES	-	CAGW	22.606%	-
	545	RES	-	CAGE	0.000%	-
	549	RES	-	CAGE	0.000%	-
	549	RES	-	CAGW	22.606%	-
	549	RES	-	SG	8.043%	-
	552	RES	-	CAGW	22.606%	-
	557	RES	3,080,841	CAGE	0.000%	-
	557	RES	3,065,127	CAGW	22.606%	692,887
	557	RES	6,035	ID	0.000%	-
	557	RES	57,465	JBG	22.477%	12,916
	557	RES	305,456	OR	0.000%	-
	557	RES	(6,561,986)	SG	8.043%	(527,807)
	557	RES	16,851	UT	0.000%	-
	557	RES	23,181	WA	100.000%	23,181
	557	RES	-	WY	0.000%	-
	557	RES	7,029	WYP	0.000%	-
	560	RES	-	SG	8.043%	-
	561	RES	-	SG	8.043%	-
	566	RES	58,323	CAGE	0.000%	-
	566	RES	(70,300)	SG	8.043%	(5,655)
	566	RES	11,977	UT	0.000%	-
	571	RES	(1,965)	CAGE	0.000%	-
	571	RES	1,965	UT	0.000%	-
	580	RES	(5,098)	SNPD	6.466%	(330)
	580	RES	5,098	UT	0.000%	-
	581	RES	-	SNPD	6.466%	-
	588	RES	(51,661)	SNPD	6.466%	(3,340)
	588	RES	10,257	UT	0.000%	-
	588	RES	41,404	WYP	0.000%	-
	593	RES	-	CA	0.000%	-
	593	RES	-	OR	0.000%	-
	593	RES	-	SNPD	6.466%	-
	593	RES	-	UT	0.000%	-
	593	RES	-	WA	100.000%	-
	903	RES	-	CN	6.930%	-
	905	RES	6,050	CAGE	0.000%	-
	905	RES	(9,989)	CN	6.930%	(692)
	905	RES	22	UT	0.000%	-
	905	RES	3,918	WYP	0.000%	-
	923	RES	-	CA	0.000%	-
	923	RES	31,871	CAGE	0.000%	-
	923	RES	(583,206)	CAGW	22.606%	(131,837)
	923	RES	65,749	ID	0.000%	-
	923	RES	39,828	NUTIL	0.000%	-
	923	RES	296,616	OR	0.000%	-
	923	RES	(72,717)	SO	6.851%	(4,982)
	923	RES	180,064	UT	0.000%	-
	923	RES	16,127	WA	100.000%	16,127
	923	RES	-	WY	0.000%	-
	923	RES	25,669	WYP	0.000%	-
	928	RES	-	CA	0.000%	-
	928	RES	18,910	CAGW	22.606%	4,275
	928	RES	(14,591)	ID	0.000%	-
	928	RES	1,598	OR	0.000%	-
	928	RES	14,591	SG	8.043%	1,174
	928	RES	(20,125)	SO	6.851%	(1,379)
	928	RES	-	UT	0.000%	-
	928	RES	(383)	WA	100.000%	(383)
	928	RES	-	WYP	0.000%	-
			<u>-</u>			<u>74,157</u>

Description of Adjustment:

This restating adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190, where costs attributable to a specific jurisdiction are situs assigned.

PacifiCorp

Washington General Rate Case - June 2012

Naughton Unit 3 Write-Off

Adjustment 4.14

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
Remove Naughton U3 Write Off	557	RES	(2,655,540)	SG	8.043%	(213,596)

Description of Adjustment:

This restating adjustment removes Washington's share of the Naughton 3 write-off that occurred in June 2012.

PacifiCorp
Washington General Rate Case - June 2012
O&M Efficiency Adjustment
Adjustment 4.15

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Steam Operations	500	PRO	(1,767,879)	CAGE	0.000%	-
Steam Operations	500	PRO	(70)	CAGW	22.626%	(16)
Steam Operations	500	PRO	(189,564)	JBG	22.498%	(42,648)
Fuel Related - Non-NPC	501	PRO	(29,932)	CAEE	0.000%	-
Fuel Related - Non-NPC	501	PRO	(18,504)	JBE	22.520%	(4,167)
Fuel Related - Non-NPC	501	PRO	(7,715)	SE	7.571%	(584)
Steam Maintenance	512	PRO	(771,903)	CAGE	0.000%	-
Steam Maintenance	512	PRO	1,355	CAGW	22.626%	307
Steam Maintenance	512	PRO	(435,509)	JBG	22.498%	(97,981)
Hydro Operations	535	PRO	(151,746)	CAGE	0.000%	-
Hydro Operations	535	PRO	(210,240)	CAGW	22.626%	(47,570)
Hydro Maintenance	545	PRO	(27,660)	CAGE	0.000%	-
Hydro Maintenance	545	PRO	(67,351)	CAGW	22.626%	(15,239)
Other Operations	548	PRO	(133,784)	CAGE	0.000%	-
Other Operations	548	PRO	(43,238)	CAGW	22.626%	(9,783)
Other Operations	548	PRO	(42,685)	SG	8.043%	(3,433)
Other Maintenance	553	PRO	(52,119)	CAGE	0.000%	-
Other Maintenance	553	PRO	(17,196)	CAGW	22.626%	(3,891)
Other Maintenance	553	PRO	-	JBG	22.498%	-
Other Expenses	557	PRO	(211,756)	CAGE	0.000%	-
Other Expenses	557	PRO	(3,218)	CAGW	22.626%	(728)
Other Expenses	557	PRO	(38,172)	JBG	22.498%	(8,588)
Other Expenses	557	PRO	(629,020)	SG	8.043%	(50,595)
Transmission Operations	560	PRO	(63,966)	CAGE	0.000%	-
Transmission Operations	560	PRO	(18,052)	CAGW	22.626%	(4,085)
Transmission Operations	560	PRO	74	JBG	22.498%	17
Transmission Operations	560	PRO	(297,381)	SG	8.043%	(23,920)
Transmission Maintenance	571	PRO	(64,823)	CAGE	0.000%	-
Transmission Maintenance	571	PRO	(53,681)	CAGW	22.626%	(12,146)
Transmission Maintenance	571	PRO	(3,598)	JBG	22.498%	(810)
Transmission Maintenance	571	PRO	(98,368)	SG	8.043%	(7,912)
Distribution Operations	580	PRO	(614,448)	Situs	100.000%	(50,466)
Distribution Operations	580	PRO	(792,210)	SNPD	6.466%	(51,223)
Distribution Maintenance	593	PRO	(1,121,547)	Situs	100.000%	(66,004)
Distribution Maintenance	593	PRO	(283,874)	SNPD	6.466%	(18,355)
Customer Accounts	903	PRO	(916,963)	CN	6.930%	(63,547)
Customer Accounts	903	PRO	(529,558)	Situs	100.000%	(30,174)
Customer Services	908	PRO	(63,528)	CN	6.930%	(4,403)
Customer Services	908	PRO	(160,241)	Situs	100.000%	(11,391)
Administrative & General	920	PRO	(2,492,420)	Situs	100.000%	(155,935)
Administrative & General	935	PRO	(63,861)	Situs	100.000%	(4,022)
			<u>(12,486,353)</u>			<u>(789,291)</u>

Description of Adjustment:

The Company has implemented efficiency initiatives that are not factored into the GWI adjustment for the 12 months ended June 2013 test period or the WEBA adjustment for the 12 months ending December 2014. This adjustment reduces the Company's O&M.

PacifiCorp
Washington General Rate Case - June 2012
Net Power Costs - Restating
Adjustment 5.1

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WA ALLOCATED
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	RES	4,011,900	CAGW	22.606%	906,910
Post-merger Firm Sales	447NPC	RES	125,254,958	CAGW	22.606%	28,314,510
Non-firm Sales	447NPC	RES	-	CAEW	22.648%	-
Total Sales for Resale			<u>129,266,858</u>			<u>29,221,420</u>
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	RES	3,025,960	CAGW	22.606%	684,033
Existing Firm Energy	555NPC	RES	14,742,918	CAEW	22.648%	3,338,986
WCA Qualifying Facilities	555NPC	RES	(17,768,878)	CAGW	22.606%	(4,016,744)
Post-merger Firm Energy	555NPC	RES	105,966,368	CAGW	22.606%	23,954,227
Other Generation Expenses	555NPC	RES	620,612	CAGW	22.606%	140,292
Total Purchased Power			<u>106,586,980</u>			<u>24,100,795</u>
Wheeling (Account 565)						
Existing Firm - Pacific	565NPC	RES	22,190,023	CAGW	22.606%	5,016,166
Post-merger Firm	565NPC	RES	(23,133,517)	CAGW	22.606%	(5,229,447)
Non Firm	565NPC	RES	-	CAGW	22.648%	-
Total Wheeling Expense			<u>(943,494)</u>			<u>(213,282)</u>
Fuel Expense (Accounts 501 and 547)						
Fuel Consumed - Coal	501NPC	RES	(13,605,533)	CAEW	22.648%	(3,081,390)
Fuel Consumed - Natural Gas	547NPC	RES	15,410,191	CAEW	22.648%	3,490,110
Total Fuel and Other Expense			<u>1,804,658</u>			<u>408,720</u>
Total Net Power Cost Adjustment - Restating			<u>(21,818,714)</u>			<u>(4,925,186)</u>

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This restating adjustment reflects normalized power costs for the 12-months ended June 2012.

PacifiCorp

Washington General Rate Case - June 2012

Net Power Costs - Proforma

Adjustment 5.1.1

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.606%	-
Post-merger Firm Sales	447NPC	PRO	(145,086,930)	CAGW	22.606%	(32,766,632)
Non-firm Sales	447NPC	PRO	-	CAGW	22.648%	-
Total Sales for Resale			<u>(145,086,930)</u>			<u>(32,766,632)</u>
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	PRO	(12,539,636)	CAGW	22.606%	(2,834,647)
Existing Firm Energy	555NPC	PRO	(10,138,248)	CAEW	22.648%	(2,296,117)
WCA Qualifying Facilities	555NPC	PRO	17,991,990	CAGW	22.606%	4,067,179
Post-merger Firm Energy	555NPC	PRO	(210,494,350)	CAGW	22.606%	(47,583,300)
Other Generation Expenses	555NPC	PRO	42,555	CAGW	22.606%	9,620
Total Purchased Power			<u>(215,137,689)</u>			<u>(48,637,266)</u>
Wheeling (Account 565)						
Existing Firm - Pacific	565NPC	PRO	2,809,813	CAGW	22.606%	635,172
Post Merger Firm	565NPC	PRO	(3,545,990)	CAGW	22.606%	(801,589)
Non Firm	565NPC	PRO	-	CAEW	22.648%	-
Total Wheeling Expense			<u>(736,177)</u>			<u>(166,417)</u>
Fuel Expense (Accounts 501 and 547)						
Fuel Consumed - Coal	501NPC	PRO	26,600,893	CAEW	22.648%	6,024,588
Fuel Consumed - Natural Gas	547NPC	PRO	(26,120,541)	CAEW	22.648%	(5,915,798)
Total Fuel and Other Expense			<u>480,352</u>			<u>108,790</u>
Total Net Power Cost Adjustment - Pro Forma			<u>(70,306,584)</u>			<u>(15,928,260)</u>

Description of Company Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This pro forma adjustment reflects normalized power costs for the 12-months ended December 2014.

PacifiCorp
 Washington General Rate Case June 2012
 James River Royalty Offset
 Adjustment 5.2

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Revenue:						
Other Electric Revenue	456	PRO	4,302,805	CAGW	22.606%	972,671

Adjustment Detail:

	<u>12 Months Ended December-14</u>
James River Offset	
Capital Recovery	3,695,061
Major Maintenance Allowance	607,744
Total Offset	<u>4,302,805</u>

Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12-month period ending December 2014, the same period used in determining pro forma net power costs in this filing.

PacifiCorp
 Washington General Rate Case June 2012
 BPA Residential Exchange
 Adjustment 5.3

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
Purchased Power Expense	555	RES	29,094,524	OR	Situs	-
Purchased Power Expense	555	RES	7,379,869	WA	Situs	7,379,869
Purchased Power Expense	555	RES	3,223,363	ID	Situs	-
			<u>39,697,756</u>			<u>7,379,869</u>

Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12-month period ending December 2014, the same period used in determining pro forma net power costs in this filing.

PacifiCorp
 Washington General Rate Case June 2012
 Removal of Colstrip #3
 Adjustment 5.4

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Pre-merger Depreciation Expense	403SP	RES	(2,793,266)	CAGW	22.606%	(631,432)
Post-merger Depreciation Expense	403SP	RES	(265,274)	CAGW	22.606%	(59,967)
Taxes Other	408	RES	(507,120)	GPS	6.851%	(34,742)
Net Depreciation Expense - Sch M	SCHMDT	RES	2,506,000	CAGW	22.606%	566,494
Deferred Income Tax Expense	41110	RES	951,052	CAGW	22.606%	214,990
Adjustment to Rate Base:						
Pre-merger Plant	310	RES	(110,283,000)	CAGW	22.606%	(24,930,024)
Post-merger Plant	310	RES	(10,990,947)	CAGW	22.606%	(2,484,559)
Pre-merger Depreciation Reserve	108SP	RES	77,200,912	CAGW	22.606%	17,451,652
Post-merger Depreciation Reserve	108SP	RES	1,956,012	CAGW	22.606%	442,166
Deferred Income Tax Balance	282	RES	5,204,286	CAGW	22.606%	1,176,455
Deferred ITC	255	RES	163,434	ITC84	14.180%	23,175
Remove Base Data:						
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)

Description of Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

PacifiCorp

Washington General Rate Case - December 2010

Hydro Decommissioning

Adjustment 6.1

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Reserve						
Depreciation Reserve	108HP	PRO	3,235,982	CAGW	22.606%	731,510
Depreciation Reserve	108HP	PRO	<u>(309,501)</u>	CAGE	22.606%	<u>(69,964)</u>
			<u>2,926,481</u>			<u>661,546</u>
Adjustment to Tax:						
Schedule M Deduction	SCHMDT	PRO	6,057,876	CAGW	22.606%	1,369,413
Deferred Income Tax	41010	PRO	2,299,025	CAGW	22.606%	519,706
ADIT June 2013 AMA Balance	282	PRO	(2,893,083)	CAGW	22.606%	(653,996)
Adjustment to June 2013 AMA Balance for Projected Spend / Accrual Detail:						
June 2012 Reserve Balance			(692,635)			
June 2013 AMA Reserve Balance			<u>2,233,845</u>			
Total Adjustment to AMA Reserve			<u>(2,926,480)</u>			

Data Source: PacifiCorp to UTC Staff Data Request #233 - 1st Supplement

Description of Adjustment

Based on the Company's depreciation study approved in Docket UE-071795, an additional \$19.4 million is required for the decommissioning of various hydro facilities. This pro forma adjustment walks forward the decommissioning expenditures through June 2013. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6.

PacifiCorp
Washington General Rate Case - June 2012
Depreciation and Amortization Reserve to June 2012 Balance
Adjustment 6.2

ACCOUNT	TYPE	TOTAL COMPANY	WCA FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Rate Base:					
108360	RES	-	CA	0.000%	-
108360	RES	-	ID	0.000%	-
108360	RES	-	OR	0.000%	-
108360	RES	-	UT	0.000%	-
108360	RES	-	WA	100.000%	-
108360	RES	-	WYP	0.000%	-
108360	RES	-	WYU	0.000%	-
108361	RES	-	CA	0.000%	-
108361	RES	-	ID	0.000%	-
108361	RES	-	OR	0.000%	-
108361	RES	-	UT	0.000%	-
108361	RES	-	WA	100.000%	-
108361	RES	-	WYP	0.000%	-
108361	RES	-	WYU	0.000%	-
108362	RES	-	CA	0.000%	-
108362	RES	-	ID	0.000%	-
108362	RES	-	OR	0.000%	-
108362	RES	-	UT	0.000%	-
108362	RES	-	WA	100.000%	-
108362	RES	-	WYP	0.000%	-
108362	RES	-	WYU	0.000%	-
108364	RES	-	CA	0.000%	-
108364	RES	-	ID	0.000%	-
108364	RES	-	OR	0.000%	-
108364	RES	-	UT	0.000%	-
108364	RES	-	WA	100.000%	-
108364	RES	-	WYP	0.000%	-
108364	RES	-	WYU	0.000%	-
108365	RES	-	CA	0.000%	-
108365	RES	-	ID	0.000%	-
108365	RES	-	OR	0.000%	-
108365	RES	-	UT	0.000%	-
108365	RES	-	WA	100.000%	-
108365	RES	-	WYP	0.000%	-
108365	RES	-	WYU	100.000%	-
108366	RES	-	CA	0.000%	-
108366	RES	-	ID	0.000%	-
108366	RES	-	OR	0.000%	-
108366	RES	-	UT	0.000%	-
108366	RES	-	WA	100.000%	-
108366	RES	-	WYP	0.000%	-
108366	RES	-	WYU	0.000%	-
108367	RES	-	CA	0.000%	-
108367	RES	-	ID	0.000%	-
108367	RES	-	OR	0.000%	-
108367	RES	-	UT	0.000%	-
108367	RES	-	WA	100.000%	-
108367	RES	-	WYP	0.000%	-
108367	RES	-	WYU	0.000%	-
108368	RES	-	CA	0.000%	-
108368	RES	-	ID	0.000%	-
108368	RES	-	OR	0.000%	-
108368	RES	-	UT	0.000%	-
108368	RES	-	WA	100.000%	-
108368	RES	-	WYP	0.000%	-
108368	RES	-	WYU	0.000%	-
108369	RES	-	CA	0.000%	-
108369	RES	-	ID	0.000%	-
108369	RES	-	OR	0.000%	-
108369	RES	-	UT	0.000%	-
108369	RES	-	WA	100.000%	-
108369	RES	-	WYP	0.000%	-
108369	RES	-	WYU	0.000%	-
108370	RES	-	CA	0.000%	-
108370	RES	-	ID	0.000%	-
108370	RES	-	OR	0.000%	-
108370	RES	-	UT	0.000%	-
108370	RES	-	WA	100.000%	-
108370	RES	-	WYP	0.000%	-
108370	RES	-	WYU	0.000%	-
108371	RES	-	CA	0.000%	-
108371	RES	-	ID	0.000%	-
108371	RES	-	OR	0.000%	-
108371	RES	-	UT	0.000%	-
108371	RES	-	WA	100.000%	-
108371	RES	-	WYP	0.000%	-
108371	RES	-	WYU	0.000%	-
108373	RES	-	CA	0.000%	-
108373	RES	-	ID	0.000%	-
108373	RES	-	OR	0.000%	-
108373	RES	-	UT	0.000%	-
108373	RES	-	WA	100.000%	-
108373	RES	-	WYP	0.000%	-
108373	RES	-	WYU	0.000%	-
108373	RES	-	WYU	0.000%	-
		<u>-</u>			<u>-</u>

Description of Adjustment:

Staff rejects the Company proposed restating adjustment and recommends the depreciation and amortization reserve accounts remain at the June 2012 AMA balance.

PacifiCorp
Washington General Rate Case - June 2012
Depreciation and Amortization Reserve to June 2012 Balance
Adjustment 6.2.1

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	WA ALLOCATED
Adjustment to Rate Base:					
108DP	RES	-	CA	0.000%	-
108DP	RES	-	ID	0.000%	-
108DP	RES	-	OR	0.000%	-
108DP	RES	-	UT	0.000%	-
108DP	RES	-	WA	100.000%	-
108DP	RES	-	WYP	0.000%	-
108DP	RES	-	WYU	0.000%	-
108GP	RES	-	CA	0.000%	-
108GP	RES	-	CAEE	0.000%	-
108GP	RES	-	CAGE	0.000%	-
108GP	RES	-	CAGW	22.606%	-
108GP	RES	-	CN	6.930%	-
108GP	RES	-	ID	0.000%	-
108GP	RES	-	JBG	22.477%	-
108GP	RES	-	OR	0.000%	-
108GP	RES	-	SO	6.851%	-
108GP	RES	-	UT	0.000%	-
108GP	RES	-	WA	100.000%	-
108GP	RES	-	WYP	0.000%	-
108GP	RES	-	WYU	0.000%	-
108HP	RES	-	CAGE	0.000%	-
108HP	RES	-	CAGW	22.606%	-
108MP	RES	-	CAEE	0.000%	-
108OP	RES	-	CAGE	0.000%	-
108OP	RES	-	CAGW	22.606%	-
108SP	RES	-	CAEE	0.000%	-
108SP	RES	-	CAGE	0.000%	-
108SP	RES	-	CAGW	22.606%	-
108SP	RES	-	JBG	22.477%	-
108TP	RES	-	CAGE	0.000%	-
108TP	RES	-	CAGW	22.606%	-
108TP	RES	-	JBG	22.477%	-
108TP	RES	-	SG	8.043%	-
111GP	RES	-	CA	0.000%	-
111GP	RES	-	CN	6.930%	-
111GP	RES	-	OR	0.000%	-
111GP	RES	-	SO	6.851%	-
111GP	RES	-	UT	0.000%	-
111GP	RES	-	WA	100.000%	-
111GP	RES	-	WYP	0.000%	-
111GP	RES	-	WYU	0.000%	-
111HP	RES	-	CAGE	0.000%	-
111HP	RES	-	CAGW	22.606%	-
111IP	RES	-	CAEE	0.000%	-
111IP	RES	-	CAGE	0.000%	-
111IP	RES	-	CAGW	22.606%	-
111IP	RES	-	CN	6.930%	-
111IP	RES	-	ID	0.000%	-
111IP	RES	-	JBG	22.477%	-
111IP	RES	-	OR	0.000%	-
111IP	RES	-	SG	8.043%	-
111IP	RES	-	SO	6.851%	-
111IP	RES	-	UT	0.000%	-
111IP	RES	-	WA	100.000%	-
111IP	RES	-	WYP	0.000%	-
Total Adjustment		<u>-</u>			<u>-</u>

Description of Adjustment:

Staff rejects the Company proposed restating adjustment and recommends the depreciation and amortization reserve accounts remain at the June 2012 AMA balance.

PacifiCorp
Washington General Rate Case - June 2012
Proposed Depreciation Rates - Expense
Adjustment 6.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>Allocated</u>
Adjustment to Expense:						
Depreciation Expense	403SP	RES	141,861,276	CAGE	0.000%	-
Depreciation Expense	403SP	RES	797,810	CAGW	22.606%	180,349
Depreciation Expense	403SP	RES	9,436,888	JBG	22.477%	2,121,096
Depreciation Expense	403HP	RES	3,045,626	CAGE	0.000%	-
Depreciation Expense	403HP	RES	4,051,140	CAGW	22.606%	915,780
Depreciation Expense	403OP	RES	(5,237,335)	CAGE	0.000%	-
Depreciation Expense	403OP	RES	(2,200,388)	CAGW	22.606%	(497,409)
Depreciation Expense	403TP	RES	(2,744,827)	CAGE	0.000%	-
Depreciation Expense	403TP	RES	(1,430,983)	CAGW	22.606%	(323,481)
Depreciation Expense	403TP	RES	(4,986)	JBG	22.477%	(1,121)
Depreciation Expense	403TP	RES	(4,309)	SG	8.043%	(347)
Depreciation Expense	403364	RES	(538,627)	CA	0.000%	-
Depreciation Expense	403364	RES	(880,769)	ID	0.000%	-
Depreciation Expense	403364	RES	(5,564,054)	OR	0.000%	-
Depreciation Expense	403364	RES	(1,310,785)	UT	0.000%	-
Depreciation Expense	403364	RES	(1,280,168)	WA	100.000%	(1,280,168)
Depreciation Expense	403364	RES	(198,339)	WYP	0.000%	-
Depreciation Expense	403364	RES	(8,886)	WYU	0.000%	-
Depreciation Expense	403GP	RES	(15,601)	CA	0.000%	-
Depreciation Expense	403GP	RES	(203)	CAEE	0.000%	-
Depreciation Expense	403GP	RES	(296,725)	CAGE	0.000%	-
Depreciation Expense	403GP	RES	(90,335)	CAGW	22.606%	(20,421)
Depreciation Expense	403GP	RES	(11,546)	CN	6.930%	(800)
Depreciation Expense	403GP	RES	(12,401)	ID	0.000%	-
Depreciation Expense	403GP	RES	(30,997)	JBG	22.477%	(6,967)
Depreciation Expense	403GP	RES	(91,323)	OR	0.000%	-
Depreciation Expense	403GP	RES	(20)	SG	8.043%	(2)
Depreciation Expense	403GP	RES	(221,097)	SO	6.851%	(15,147)
Depreciation Expense	403GP	RES	(79,119)	UT	0.000%	-
Depreciation Expense	403GP	RES	(272,541)	WA	100.000%	(272,541)
Depreciation Expense	403GP	RES	(300,748)	WYP	0.000%	-
Depreciation Expense	403GP	RES	(63,874)	WYU	0.000%	-
			<u>136,301,757</u>			<u>798,823</u>
Schedule M Additions	SCHMAT	RES	136,301,757	SCHMDEXP	7.351%	10,019,848
Deferred Income Tax Expense	41010	RES	(51,727,880)	SCHMDEXP	7.351%	(3,802,633)
Deferred Income Tax Balance	282	RES	25,863,940	SCHMDEXP	7.351%	1,901,316

Description of Adjustment:

This restating adjustment normalizes the depreciation expense to reflect the impact of the proposed depreciation rates which were filed in December 2012.

PacifiCorp

Washington General Rate Case - June 2012

Proposed Depreciation Rates - Reserve

Adjustment 6.3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WA</u> <u>ALLOCATED</u>
Adjustment to Reserve:						
Depreciation Reserve	108SP	RES	(70,930,638)	CAGE	0.000%	-
Depreciation Reserve	108SP	RES	(398,905)	CAGW	22.606%	(90,258)
Depreciation Reserve	108SP	RES	(4,718,444)	JBG	22.477%	(1,061,560)
Depreciation Reserve	108HP	RES	(1,522,813)	CAGE	0.000%	-
Depreciation Reserve	108HP	RES	(2,025,570)	CAGW	22.606%	(458,315)
Depreciation Reserve	108OP	RES	2,618,667	CAGE	0.000%	-
Depreciation Reserve	108OP	RES	1,100,194	CAGW	22.606%	248,935
Depreciation Reserve	108TP	RES	1,372,413	CAGE	0.000%	-
Depreciation Reserve	108TP	RES	715,492	CAGW	22.606%	161,891
Depreciation Reserve	108TP	RES	2,493	JBG	22.477%	561
Depreciation Reserve	108TP	RES	2,154	SG	8.043%	173
Depreciation Reserve	108364	RES	269,313	CA	0.000%	-
Depreciation Reserve	108364	RES	440,385	ID	0.000%	-
Depreciation Reserve	108364	RES	2,782,027	OR	0.000%	-
Depreciation Reserve	108364	RES	655,392	UT	0.000%	-
Depreciation Reserve	108364	RES	640,084	WA	100.000%	640,084
Depreciation Reserve	108364	RES	99,169	WYP	0.000%	-
Depreciation Reserve	108364	RES	4,443	WYU	0.000%	-
Depreciation Reserve	108GP	RES	7,800	CA	0.000%	-
Depreciation Reserve	108GP	RES	101	CAEE	0.000%	-
Depreciation Reserve	108GP	RES	148,362	CAGE	0.000%	-
Depreciation Reserve	108GP	RES	45,168	CAGW	22.606%	10,220
Depreciation Reserve	108GP	RES	5,773	CN	6.930%	400
Depreciation Reserve	108GP	RES	6,200	ID	0.000%	-
Depreciation Reserve	108GP	RES	15,499	JBG	22.477%	3,487
Depreciation Reserve	108GP	RES	45,661	OR	0.000%	-
Depreciation Reserve	108GP	RES	10	SG	8.043%	1
Depreciation Reserve	108GP	RES	110,548	SO	6.851%	7,574
Depreciation Reserve	108GP	RES	39,559	UT	0.000%	-
Depreciation Reserve	108GP	RES	136,270	WA	100.000%	136,270
Depreciation Reserve	108GP	RES	150,374	WYP	0.000%	-
Depreciation Reserve	108GP	RES	31,937	WYU	0.000%	-
			<u>(68,150,879)</u>			<u>(400,538)</u>

Description of Adjustment:

This restating adjustment normalizes the depreciation reserve to reflect the impact of the proposed depreciation rates which were filed in December 2012.

PacifiCorp**Washington General Rate Case - June 2012****Interest True Up****Adjustment 7.1**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
Other Interest Expense - Restating	427	RES	910,757	WA	Situs	910,757
Other Interest Expense - Pro Forma	427	PRO	608,732	WA	Situs	608,732
			<u>1,519,489</u>			<u>1,519,489</u>

Adjustment Detail:**Restating:**

Jurisdiction Specific Adjusted Rate Base	799,205,134
Weighted Cost of Debt:	<u>2.870%</u>
Trued-up Interest Expense	22,937,187
Unadjusted Interest Expense	<u>22,026,430</u>
Restating Interest True-up Adjustment	<u>910,757</u>

Pro Forma:

Jurisdiction Specific Adjusted Rate Base	820,415,307
Weighted Cost of Debt:	<u>2.870%</u>
Trued-up Interest Expense	23,545,919
Restated Interest Expense	<u>22,937,187</u>
Total Pro Forma Interest True-up Adjustment	<u>608,732</u>

Description of Company Adjustment:

This restating and proforma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are proforma in nature.

PacifiCorp

Washington General Rate Case - June 2012

Property Tax Expense

Adjustment 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>ALL STATES</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Taxes Other Than Income	408	PRO	-	GPS	6.851%	-

Description of Adjustment:

Staff rejects the Company's proposed pro forma adjustment to property tax expense. The amount of accrued property tax expense on the books in the test year is representative of the property tax expense paid by the Company during the test year.

PacifiCorp
 Washington General Rate Case - June 2012
 Renewable Energy Tax Credit
 Adjustment 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
FED Renewable Energy Tax Credit	40910	PRO	(22,418,553)	CAGW	22.606%	(5,067,826)
Remove from Base Period:						
FED Renewable Energy Tax Credit	40910	RES	70,557,450	SG	8.043%	5,675,215
UT Renewable Energy Systems Tax Credit	40911	RES	297,049	CAGE	0.000%	-

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. The Utah Renewable Energy Tax Credit booked expense is removed since it is a state tax credit and Washington receives no state income tax expense.

PacifiCorp

Washington General Rate Case - June 2012

ADIT Balance Adjustment

Adjustment 7.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Tax:						
ADIT Balance	282	RES	3,186,757,312	DITBAL	6.177%	196,852,863
Cholla SHL	190	RES	(37,273,718)	CAGE	0.000%	-
Accel Amort of Pollution Cntrl Facilities	281	RES	149,181,707	SG	8.043%	11,999,276
California	282	RES	(75,325,319)	CA	0.000%	-
Idaho	282	RES	(187,344,926)	IDU	0.000%	-
FERC	282	RES	(9,306,932)	FERC	0.000%	-
Other	282	RES	(45,669,057)	OTHER	0.000%	-
Oregon	282	RES	(912,275,230)	OR	0.000%	-
Utah	282	RES	(1,424,451,388)	UT	0.000%	-
Washington	282	RES	(205,650,324)	WA	100.000%	(205,650,324)
Wyoming	282	RES	(458,798,112)	WYP	0.000%	-
			<u>(20,155,987)</u>			<u>3,201,815</u>
Repair Deduction Year-End Balance	282	RES	14,564,092	SG	8.043%	1,171,448

Description of Adjustment:

This restating adjustment reports the Company's property-related accumulated deferred income tax balances on a jurisdictional basis using jurisdictionally allocated results from the Company's tax fixed asset system. Staff adjusts to the AMA balances.

PacifiCorp
Washington General Rate Case - June 2012
WA Low Income Tax Credit
Adjustment 7.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
Taxes - Other	408	PRO	(13,143)	WA	100%	(13,143)

Description of Adjustment:

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2013 authorized credit amount, per a July 26, 2012 letter from the Washington Department of Revenue.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Tax:						
Accum Def Tax Balance	190	RES	(4,749,270)	BADDEBT	13.940%	(662,030)
Accum Def Tax Balance	190	RES	(3,565,905)	CAEE	0.000%	0
Accum Def Tax Balance	190	RES	(120,385)	CAEW	22.648%	(27,265)
Accum Def Tax Balance	190	RES	(194,838)	CAGE	0.000%	0
Accum Def Tax Balance	190	RES	(1,001,741)	CAGW	22.606%	(226,449)
Accum Def Tax Balance	190	RES	(37,313)	CN	6.930%	(2,586)
Accum Def Tax Balance	190	RES	(2,403,148)	JBE	22.520%	(541,178)
Accum Def Tax Balance	190	RES	(4,659,762)	SE	7.571%	(352,782)
Accum Def Tax Balance	190	RES	(5,543,857)	SG	8.043%	(445,914)
Accum Def Tax Balance	190	RES	(1,258,979)	SNPD	6.466%	(81,403)
Accum Def Tax Balance	190	RES	(75,517,541)	SO	6.851%	(5,173,652)
Accum Def Tax Balance	190	RES	(1,915,659)	TROJD	22.601%	(432,964)
Accum Def Tax Balance	190	RES	(9,761)	CA	0.000%	0
Accum Def Tax Balance	190	RES	(2,835,449)	OR	0.000%	0
Accum Def Tax Balance	190	RES	(18,133)	IDU	0.000%	0
Accum Def Tax Balance	190	RES	(23,911,135)	OTHER	0.000%	0
Accum Def Tax Balance	190	RES	8,044	UT	0.000%	0
Accum Def Tax Balance	190	RES	(55,865)	WYP	0.000%	0
			<u>(2,432,418)</u>	WA	100.000%	<u>(2,432,418)</u>
Total Account 190			<u>(130,223,115)</u>			<u>(10,378,641)</u>
Accum Def Tax Balance	282	RES	5,271,767	CAEE	0.000%	0
Accum Def Tax Balance	282	RES	(24,124,287)	SO	6.851%	(1,652,738)
Total Account 282			<u>(18,852,520)</u>			<u>(1,652,738)</u>
Accum Def Tax Balance	283	RES	10,963	CAEE	0.000%	0
Accum Def Tax Balance	283	RES	2,623,738	CAGE	0.000%	0
Accum Def Tax Balance	283	RES	1,972,763	CAGW	22.606%	445,953
Accum Def Tax Balance	283	RES	6,655,831	GPS	6.851%	455,986
Accum Def Tax Balance	283	RES	6,666,770	SE	7.571%	504,729
Accum Def Tax Balance	283	RES	(196,854)	SG	8.043%	(15,834)
Accum Def Tax Balance	283	RES	3,980,331	SNP	6.278%	249,886
Accum Def Tax Balance	283	RES	9,579,779	SO	6.851%	656,304
Accum Def Tax Balance	283	RES	(152,511)	CA	Situs	0
Accum Def Tax Balance	283	RES	855,869	ID	Situs	0
Accum Def Tax Balance	283	RES	(1,964,118)	OR	Situs	0
Accum Def Tax Balance	283	RES	64,965,359	OTHER	0.000%	0
Accum Def Tax Balance	283	RES	1,707,826	UT	Situs	0
Accum Def Tax Balance	283	RES	598,882	WA	Situs	598,882
Accum Def Tax Balance	283	RES	575,093	WY-All	Situs	0
			<u>97,879,721</u>			<u>2,895,906</u>
Net Change to Rate base Tax Accounts			(51,195,914)			(9,135,472)
Adjustment to Expense:						
Deferred Income Tax Expense	41010	RES	(18,276)	CN	6.930%	(1,267)
Deferred Income Tax Expense	41010	RES	(718,405)	CAEE	0.000%	0
Deferred Income Tax Expense	41010	RES	(4,665)	CAEW	22.648%	(1,057)
Deferred Income Tax Expense	41010	RES	(52,236)	CAGE	0.000%	0
Deferred Income Tax Expense	41010	RES	(626,559)	CAGW	22.606%	(141,637)
Deferred Income Tax Expense	41010	RES	-	GPS	6.851%	0
Deferred Income Tax Expense	41010	RES	(1,809,223)	JBE	22.520%	(407,429)
Deferred Income Tax Expense	41010	RES	(5,014,286)	SO	6.851%	(343,525)
Deferred Income Tax Expense	41010	RES	(88,910)	CA	0.000%	0
Deferred Income Tax Expense	41010	RES	(36,110)	IDU	0.000%	0
Deferred Income Tax Expense	41010	RES	(249,502)	OR	0.000%	0
Deferred Income Tax Expense	41010	RES	(36,283,266)	OTHER	0.000%	0
Deferred Income Tax Expense	41010	RES	(320,468)	SG	8.043%	(25,777)
Deferred Income Tax Expense	41010	RES	(986,927)	SNPD	6.466%	(63,813)
Deferred Income Tax Expense	41010	RES	(586,910)	UT	0.000%	0
Deferred Income Tax Expense	41010	RES	(82,603)	WA	100.000%	(82,603)
Deferred Income Tax Expense	41010	RES	(631,472)	WYP	0.000%	0
Total			<u>(47,509,818)</u>			<u>(1,067,106)</u>
Deferred Income Tax Expense	41110	RES	1,670,977	BADDEBT	13.940%	232,928
Deferred Income Tax Expense	41110	RES	2,904,038	CAEE	0.000%	0
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.000%	0
Deferred Income Tax Expense	41110	RES	738,061	CAGW	22.606%	166,842
Deferred Income Tax Expense	41110	RES	1,739,033	GPS	6.851%	119,140
Deferred Income Tax Expense	41110	RES	210,867	JBE	22.520%	47,486
Deferred Income Tax Expense	41110	RES	137	SG	8.043%	11
Deferred Income Tax Expense	41110	RES	671,673	SNP	6.278%	42,168
Deferred Income Tax Expense	41110	RES	114,445	SNPD	6.466%	7,400
Deferred Income Tax Expense	41110	RES	5,054	TROJD	22.601%	1,142
Deferred Income Tax Expense	41110	RES	4,406,824	SO	6.851%	301,908
Deferred Income Tax Expense	41110	RES	254,209	CA	0.000%	0
Deferred Income Tax Expense	41110	RES	78,717	IDU	0.000%	0
Deferred Income Tax Expense	41110	RES	2,843,105	OR	0.000%	0
Deferred Income Tax Expense	41110	RES	25,675,837	OTHER	0.000%	0
Deferred Income Tax Expense	41110	RES	423,199	UT	0.000%	0
Deferred Income Tax Expense	41110	RES	1,321,862	WA	100.000%	1,321,862
Deferred Income Tax Expense	41111	RES	350,471	WYP	0.000%	0
Total			<u>43,840,354</u>			<u>2,240,888</u>
Net Deferred Tax Expense Change			(3,669,464)			1,173,782
Description of Adjustment						

This restating adjustment reflects the removal of the June 2012 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

PacifiCorp
Washington General Rate Case - June 2012
Remove Deferred State Tax Expense
Adjustment 7.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Tax:						
Def Inc Tax Expense	41110	RES	(1,383,991)	WA	Situs	(1,383,991)
ADIT	283	RES	691,996	WA	Situs	691,996

Description of Adjustment

This restating adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

PacifiCorp
 Washington General Rate Case - June 2012
 WA Public Utility Tax Adjustmenet
 Adjustment 7.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense						
Taxes Other	408	RES	838,075	WA	Situs	838,075
Calculation:						
Base Period WA Public Utility Tax						10,939,509
Normalized Revenues from page 3.1.1			304,063,208			
WA Public Utility Tax Rate			<u>3.8734%</u>			
Normalized WA Public Utility Tax			<u>11,777,584</u>			11,777,584
Normalized Adjustment to bring WA Public Utility Tax in line w/Normalized Revenues						<u>838,075</u>

Description of Adjustment

This restating adjustment recalculates the Washington Public Utility Tax expense based on the normalized revenues included in this filing, as outlined in adjustments 3.1, 3.2, and 3.3.

PacifiCorp
Washington General Rate Case - June 2012
AFUDC - Equity
Adjustment 7.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
AFUDC - Equity	419	RES	484,668	SNP	6.278%	30,428
Income Tax Interest	SCHMAP		(2,338,693)	SO	6.8509%	(160,222)

Description of Adjustment

This restating adjustment reflects the appropriate level of allowances for funds used during construction (AFUDC) - Equity into regulated results to align the tax Schedule M with regulatory income.

PacifiCorp

Washington General Rate Case - June 2012

Jim Bridger Mine Rate Base Adjustment

Adjustment 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Rate Base:						
Coal Mine	399	RES	290,142,134	JBE	22.520%	65,338,697
Misc Deferred Debits	186M	RES	1,609,858	JBE	22.520%	362,533
Mining Plant Accumulated Deprec.	108MP	RES	(145,100,715)	JBE	22.520%	(32,676,025)
			<u>146,651,277</u>			<u>33,025,205</u>
Adjustment to June 2012 YE Rate Base:						
Coal Mine	399	RES	-	JBE	22.520%	-
Misc. Deferred Debits	186M	RES	-	JBE	22.520%	-
Mining Plant Accumulated Depr.	108MP	RES	-	JBE	22.520%	-
			<u>-</u>			<u>-</u>
June 2012 YE Balance						
Coal Mine	399		-			
Misc. Deferred Debits	186M		-			
Mining Plant Accumulated Depr.	108MP		-			
			<u>-</u>			<u>-</u>
Adjustment to Tax:						
AMA ADIT Bal adj to YE June 2012	190	RES	-	JBE	22.520%	-

Description of Adjustment:

PacifiCorp 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.

Staff's restating adjustment is necessary to properly reflect the AMA balances of BCC plant investment for the 12-month period ended June 2012. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

PacifiCorp
Commission Basis Report June 2012
Environmental Settlement (PERCO)
Adjustment 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Remove Environ. Cost Amort. as Booked	925	RES	(1,989,220)	SO	6.851%	(136,280)
Add back Third West Amortization	925	RES	343,657	SO	6.851%	23,544
Add back Minor Remed. Projects Cost	925	RES	3,095,610	SO	6.851%	212,078
Total Adjustment to Expense			<u>1,450,047</u>			<u>99,342</u>
Adjustment to Rate Base:						
Remove Environ. Reg. Asset as Booked	182M	RES	(9,497,889)	SO	6.851%	(650,694)
Remove Environ. Reg. Asset as Booked	182M	RES	735,851	WA	Situs	735,851
Add back Third West Regulatory Asset	182M	RES	808,588	SO	6.851%	55,396
			<u>(7,953,450)</u>			<u>140,553</u>
Adjustment to Tax:						
Schedule M Addition	SCHMDT	RES	(4,556,435)	SO	6.851%	(312,158)
Schedule M Addition	SCHMAT	RES	(100,170)	WA	Situs	(100,170)
Deferred Tax Expense	41110	RES	38,016	WA	Situs	38,016
Accum Def Inc Tax Balance	283	RES	(267,317)	WA	Situs	(267,317)
Schedule M Addition	SCHMAT	RES	343,667	SO	6.851%	23,544
Deferred Tax Expense	41110	RES	(130,421)	SO	6.851%	(8,935)
Accum Def Inc Tax Balance	283	RES	(306,867)	SO	6.851%	(21,023)

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

PacifiCorp

Washington General Rate Case - December 2010

Customer Advances for Construction

Adjustment 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Rate Base:						
Customer Advances	252	RES	(73,748)	CA	0.000%	-
Customer Advances	252	RES	(287,876)	OR	0.000%	-
Customer Advances	252	RES	(161,093)	WA	100.000%	(161,093)
Customer Advances	252	RES	310,832	ID	0.000%	-
Customer Advances	252	RES	(1,066,593)	UT	0.000%	-
Customer Advances	252	RES	(198,236)	WY	0.000%	-
Customer Advances	252	RES	-	CN	6.930%	-
Customer Advances	252	RES	21,202	SG	8.043%	1,705
Customer Advances	252	RES	1,456,103	CAGE	0.000%	-
Customer Advances	252	RES	(591)	CAGW	22.606%	(134)
			<u>-</u>			<u>(159,521)</u>

Description of Adjustment

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This restating adjustment corrects the allocation of customer advances for construction.

PacifiCorp
Washington General Rate Case - June 2012
Major Plant Additions
Adjustment 8.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>
Adjustment to Rate Base:						
Steam Production	312	PRO	-	JBG	22.477%	-
Hydro Production	332	PRO	122,448,490	CAGW	22.606%	27,680,093
Total Rate Base			122,448,490			27,680,093
Accumulated Reserve						
Accumulated Reserve	108SP	PRO	-	JBG	22.477%	-
Accumulated Reserve	108HP	PRO	(4,004,477)	CAGW	22.606%	(905,232)
Total Accumulated Reserve			(4,004,477)			(905,232)
Adjustment to Expense:						
Depreciation Expense	403SP	PRO	-	JBG	22.477%	-
Depreciation Expense	403HP	PRO	4,004,477	CAGW	22.606%	905,232
Total Depreciation Expense			4,004,477			905,232
Adjustment to O&M:						
Hydro	535	PRO	-	CAGW	22.606%	-
Adjustment to Tax:						
Steam Production - Schedule M Adjust	SCHMAT	PRO	-	JBG	22.477%	-
Steam Production - Schedule M Adjust	SCHMDT	PRO	-	JBG	22.477%	-
Steam Production - Def Inc Tax Expense	41010	PRO	-	JBG	22.477%	-
Steam Production - AMA ADIT	282	PRO	-	JBG	22.477%	-
Hydro Production - Schedule M Adjust	SCHMAT	PRO	4,004,477	CAGW	22.606%	905,232
Hydro Production - Schedule M Adjust	SCHMDT	PRO	(32,288,034)	CAGW	22.606%	(7,298,872)
Hydro Production - Def Inc Tax Expense	41010	PRO	(13,770,568)	CAGW	22.606%	(3,112,906)
Hydro Production - AMA ADIT	282	PRO	(26,657,611)	CAGW	22.606%	(6,026,086)

Description of Adjustment:

This pro forma adjustment places into rate base west side plant additions greater than \$10 million from July 2012 to December 2012. This adjustment also incorporates the associated depreciation expense and accumulated depreciation reserve impacts. For the purpose of arriving at a dollar value for said adjustments, Staff accepts the Company's portrayal in its attachment to the response to WUTC Staff Data Request 262, with the following exceptions: Hydro O&M adjustments are removed and the WCA allocation factor is corrected to 22.6055% per testimony of Staff Witness White.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Rate Base:						
Current Assets:						
Other A/R	OWC143	RES	(57,855,649)	SO	6.851%	(3,963,649)
Accounts Payable	OWC232	RES	5,265,990	SO	6.851%	360,769
Accounts Payable	OWC232	RES	2,204,099	CAEE	0.000%	-
Accounts Payable	OWC232	RES	86,375	CAGE	0.000%	-
Accounts Payable	OWC232	RES	6,379	OTHER	0.000%	-
Accounts Payable	OWC232	RES	-	SE	0.000%	-
Other Misc. Df. Crd.	OWC2533	RES	994,773	SE	7.571%	75,312
Other Misc. Df. Crd.	OWC2533	RES	5,539,840	CAEE	0.000%	-
Asset Retir. Oblig.	OWC230	RES	-	SE	7.571%	-
Asset Retir. Oblig.	OWC230	RES	2,849,851	CAEE	0.000%	-
ARO Reg Liability	OWC254105	RES	957,122	CAEE	0.000%	-
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-
			<u>(39,931,417)</u>			<u>(3,527,567)</u>
Materials and Supplies:						
Fuel Stock	151	RES	(212,266,502)	CAEE	0.000%	0
Fuel Stock	151	RES	(2,185,964)	CAEW	22.648%	(495,079)
Fuel Stock	151	RES	(23,402,116)	JBE	22.520%	(5,270,051)
Fuel Stock	151	RES	0	SE	7.571%	0
			<u>(237,854,582)</u>			<u>(5,765,129)</u>
Fuel Stock and Materials & Supplies	154	RES	(89,848,265)	CAGE	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(9,753,280)	WYP	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(1,385,087)	WYU	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(7,048,528)	JBG	22.477%	(1,584,273)
Fuel Stock and Materials & Supplies	154	RES	(29,461,929)	OR	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(37,272,510)	UT	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(5,660,167)	CAGW	22.606%	(1,279,509)
Fuel Stock and Materials & Supplies	154	RES	(1,322,562)	CA	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(4,656,289)	WA	100.000%	(4,656,289)
Fuel Stock and Materials & Supplies	154	RES	(5,292,039)	IDU	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	2,245,146	SNPD	6.466%	145,167
Fuel Stock and Materials & Supplies	154	RES	(117,680)	SO	6.851%	(8,062)
Fuel Stock and Materials & Supplies	154	RES	-	SNPPS	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(6,176,006)	CAEE	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(604,058)	SG	8.043%	(48,587)
			<u>(196,353,251)</u>			<u>(7,431,553)</u>
Prepayments:						
Prepaid Insurance	165	RES	(5,278,391)	SO	6.851%	(361,619)
Prepaid Taxes	165	RES	(4,328,110)	GPS	6.851%	(296,516)
Prepaid Taxes	165	RES	(232,626)	SO	6.851%	(15,937)
Prepayments - Coal	165	RES	-	CAEE	0.000%	-
Prepayments - Other	165	RES	(8,616,584)	SO	6.851%	(590,316)
Prepayments - Other	165	RES	(2,106,305)	SG	8.043%	(169,418)
Prepayments - Other	165	RES	(163,207)	GPS	6.851%	(11,181)
Prepayments - Other	165	RES	(659,307)	OTHER	0.000%	-
Prepayments - Other	165	RES	(2,493,693)	UT	0.000%	-
Prepayments - Other	165	RES	(181,939)	IDU	0.000%	-
Prepayments - Other	165	RES	(1,672,406)	OR	0.000%	-
Prepayments - Other	165	RES	(128,880)	WYP	0.000%	-
Prepayments - Other	165	RES	(407,355)	CAGE	0.000%	-
Prepayments - Other	165	RES	(3,358,601)	CAEE	0.000%	-
Prepayments - Other	165	RES	(4,055)	CAEW	22.648%	(918)
Prepayments - Other	165	RES	(1,995,612)	CAGW	22.606%	(451,118)
			<u>(31,627,073)</u>			<u>(1,897,024)</u>
Miscellaneous Deferred Debits:						
Miscellaneous Deferred Debits	186M	RES	(19,743,312)	SG	8.043%	(1,588,033)
Miscellaneous Deferred Debits	186M	RES	(15,021)	SO	6.851%	(1,029)
Miscellaneous Deferred Debits	186M	RES	(13,380,830)	CAEE	0.000%	-
Miscellaneous Deferred Debits	186M	RES	(4,220,791)	CAGW	22.606%	(954,131)
Miscellaneous Deferred Debits	186M	RES	(24,069,328)	CAGE	0.000%	-
Miscellaneous Deferred Debits	186M	RES	(16,954,132)	OTHER	0.000%	-
			<u>(78,383,414)</u>			<u>(2,543,193)</u>
Miscellaneous Rate Base:						
Miscellaneous Rate Base	182M	RES	(50,124)	CA	0.000%	-
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-
Miscellaneous Rate Base	182M	RES	(6,266,873)	CAGE	0.000%	-
Miscellaneous Rate Base	182M	RES	113,171	IDU	0.000%	-
Miscellaneous Rate Base	182M	RES	300,456	OR	0.000%	-
Miscellaneous Rate Base	182M	RES	(155,560,822)	OTHER	0.000%	-
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.571%	(803,128)
Miscellaneous Rate Base	182M	RES	(1,595,417)	UT	0.000%	-
Miscellaneous Rate Base	182M	RES	(1,943,757)	WYP	0.000%	-
Miscellaneous Rate Base	182M	RES	(84,017)	WYU	0.000%	-
Miscellaneous Rate Base	182W	RES	(2,867,750)	IDU	0.000%	-
Miscellaneous Rate Base	182W	RES	8,108,437	OTHER	0.000%	-
Miscellaneous Rate Base	182W	RES	(32,155)	UT	0.000%	-
Miscellaneous Rate Base	182W	RES	(106,379)	WYP	0.000%	-
Miscellaneous Rate Base	182W	RES	(6)	WYU	0.000%	-
			<u>(159,985,236)</u>			<u>(803,128)</u>
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-
Adjustments to Tax:						
Schedule M Add - Joseph Settlement	SCHMAT	RES	(137,381)	CAGW	22.606%	(31,056)
Schedule M Add - Hermiston	SCHMAT	RES	(171,693)	CAGW	22.606%	(38,812)
Schedule M Deduct - Prepaid Property taxes	SCHMAT	RES	(4,582,312)	GPS	6.851%	(313,931)
Schedule M Deduct - Other Prepaids	SCHMDT	RES	(283,083)	SO	6.851%	(19,394)
Schedule M Add - TGS Buyout	SCHMAT	RES	(15,474)	CAGE	0.000%	-

Description of Adjustment

This restating adjustment removes miscellaneous rate base items such as materials and supplies, prepayments, and fuel stock from the results of operations for the twelve months ending June 2012.

PacifiCorp
Washington General Rate Case - June 2012
Powerdale Hydro Removal
Adjustment 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:						
Operation & Maintenance Expense	535	PRO	(4,600)	CAGW	22.606%	(1,040)
Hydraulic Expense	537	PRO	(7,966)	CAGW	22.606%	(1,801)
Misc. Hydro Expense	539	PRO	(1,822)	CAGW	22.606%	(412)
Maintenance of Misc. Hydro Plant	545	PRO	(3,181)	CAGW	22.606%	(719)
			<u>(17,570)</u>			<u>(3,972)</u>
Decommissioning Reg Asset:						
Decomm Reg Asset Amortization	407	PRO	1,427,111	CAGW	22.606%	322,606
Powerdale Decommissioning Reg Asset	182M	PRO	1,783,889	CAGW	22.606%	403,257
Regulatory Offset	182M	PRO	(99,232)	CAGW	22.606%	(22,432)
Remove Booked Regulatory Asset	182M	PRO	(638,841)	WA	Situs	(638,841)
Schedule M Deduction	SCHMAT	PRO	1,228,647	CAGW	22.606%	277,742
Deferred Income Tax Expense	4110	PRO	(466,284)	CAGW	22.606%	(105,406)
Accumulated Deferred Income Tax Balance	283	PRO	(639,344)	CAGW	22.606%	(144,527)
Schedule M Decommissioning	SCHMAT	PRO	(279,021)	CAGW	22.606%	(63,074)
Deferred Tax Expense	41110	PRO	(105,891)	CAGW	22.606%	(23,937)
Accum Def Inc Tax Balance	283	PRO	792,884	CAGW	22.606%	179,235
Schedule M Decommissioning	SCHMAT	PRO	(212,947)	WA	Situs	(212,947)
Deferred Tax Expense	41110	PRO	80,816	WA	Situs	80,816
AMA ADIT Def Inc Tax Balance	283	PRO	279,487	WA	Situs	279,487

Description of Adjustment

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. In addition, the decommissioning of the Powerdale plant was substantially completed during 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-111190. This pro forma adjustment removes the Powerdale operating expenses and regulatory asset balance from results and imputes the 12-months ending June 2013 decommissioning amortization expense and asset balances.

PacifiCorp
 Washington General Rate Case - June 2012
 Removal of Colstrip #4 AFUDC
 Adjustment 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense: Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)
Adjustment to Tax: Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991
Adjustment to Rate Base: Remove Unamortized AMA Balance	310	RES	(387,034)	WA	Situs	(387,034)

Description of Adjustment

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

PacifiCorp
 Washington General Rate Case - June 2012
 Trojan Unrecovered Plant Adjustment
 Adjustment 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Rate Base:						
Asset Retirement Obligations	230	RES	1,700,533	TROJP	22.630%	384,827
FAS 143 ARO Regulatory Liability	254105	RES	3,353,391	TROJP	22.630%	758,865
Total Adjustment to Rate Base			<u>5,053,924</u>			<u>1,143,691</u>
Adjustment to Tax:						
Schedule M Addition	SCHMAT	RES	(13,316)	TROJD	22.601%	(3,010)
Schedule M Addition	SCHMAT	RES	(22,981)	WA Situs		(22,981)

Description of Adjustment

This restating adjustment removes the Trojan balances and tax impacts from results as ordered by the Commission in the Third Supplemental Order, Docket No. UE-991832.

PacifiCorp**Washington General Rate Case - December 2010****Customer Service Deposits****Adjustment 8.9**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense						
WA Customer Service Deposit Interest	4311	RES	6,775	WA	Situs	6,775
Adjustment to Rate Base						
WA Customer Service Deposits	235	RES	(3,236,612)	WA	Situs	(3,236,612)

Description of Adjustment

This restating adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp
 Washington General Rate Case -June 2012
 Reg Asset Amortization Adjustment
 Adjustment 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:						
Chehalis Amortization	456	PRO	(3,000,000)	WA	Situs	(3,000,000)
Adjust Grid West - WA Amortization	557	RES	(38,381)	SG	8.043%	(3,087)
Adjustment to Tax:						
Accumulated Deferred Tax Balance	283	PRO	1,660,356	WA	Situs	1,660,356
Schedule M Deduction - WA RTO Grid West N/R	SCHMAT	RES	(23,470)	WA	Situs	(23,470)
Deferred Tax Expense- WA RTO Grid West N/R	41110	RES	8,907	WA	Situs	8,907
Accumulated Deferred Tax Balance- WA RTO Grid West N/R	283	RES	4,082	WA	Situs	4,082

Description of Adjustment

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. The pro forma portion of this adjustment adds that amortization back into results. Additionally, the restating portion adjustment removes the amortization expense related to the Oregon Independent Evaluator which should have been allocated situs to Oregon.

PacifiCorp
Washington General Rate Case - June 2012
Misc. Asset Sales and Removals
Adjustment 8.11

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Remove Condit EPIS - Trans	332	RES	(3,070,253)	CAGW	22.606%	(694,046)
Remove Condit EPIS - Hydro	353	RES	(1,169,799)	CAGW	22.606%	(264,439)
			<u>(4,240,052)</u>			<u>(958,485)</u>
Adjustment to Depreciation Reserve:						
Remove Condit EPIS - Hydro	108HP	RES	2,921,884	CAGW	22.606%	660,506
Remove Condit EPIS - Trans	108TP	RES	585,315	CAGW	22.606%	132,313
			<u>3,507,199</u>		22.606%	<u>792,820</u>
Adjustment to Depreciation Expense:						
Remove Condit EPIS - Hydro	403HP	RES	(2,228,965)	CAGW	22.606%	(503,869)
Remove Condit EPIS - Trans	403TP	RES	(23,222)	CAGW	22.606%	(5,249)
			<u>(2,252,187)</u>			<u>(509,118)</u>
Adjustment to Expense:						
Remove Condit O&M Expense	539	RES	(77,947)	CAGW	22.606%	(17,620)

Description of Adjustment

The Condit Hydroelectric Project is located on the White Salmon River in south-central Washington. The project has a generating capacity of 14.7 megawatts. The Company is moving forward with the decommissioning of the facility after receipt of an essential sediment management permit from the U.S. Army Corps of Engineers, the final major regulatory step. The decommissioning and removal of this facility results from a relicensing process that began in 1991 and culminated in a multi-party settlement agreement in 1999. On Dec. 16, 2010, the Company received a Surrender Order from the Federal Energy Regulatory Commission (FERC) providing for dam decommissioning. FERC modified the Surrender Order on April 21, 2011, which, along with the Corps permit, provides the regulatory certainty the Company needed to proceed to remove the 125-foot high dam. On June 8, 2011, FERC completed review and approval of requisite project removal design and resource management plans. Dam removal was determined to be less costly to customers than the fish passage that would be required for operation as part of the federal dam relicensing process. Initial breach and draining of the reservoir occurred in October 2011, demolition of the remaining portion of the dam began in spring 2012 and restoration work throughout the former reservoir area is planned to be completed by the end of 2012. This restating adjustment removes the electric plant in service balances, accumulated depreciation balances, depreciation expenses, and O&M expenses from the per books data for the 12-months ended June 2012. Consistent with the treatment reflected in this adjustment, the pro forma net power costs shown in adjustment 5.1.1 do not include generation output from the Condit facility.

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance
Adjustment 8.12

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	WA FACTOR %	WA ALLOCATED
Adjustment to Rate Base:					
302	RES	-	CAGE	0.000%	-
302	RES	-	CAGW	22.606%	-
302	RES	-	ID	0.000%	-
303	RES	-	CA	-0.000%	-
303	RES	-	CAEE	0.000%	-
303	RES	-	CAGE	0.000%	-
303	RES	-	CAGW	22.606%	-
303	RES	-	CN	6.930%	-
303	RES	-	ID	0.000%	-
303	RES	-	JBG	22.477%	-
303	RES	-	OR	0.000%	-
303	RES	-	SG	8.043%	-
303	RES	-	SO	6.851%	-
303	RES	-	UT	0.000%	-
303	RES	-	WA	100.000%	-
303	RES	-	WYP	0.000%	-
310	RES	-	CAGE	0.000%	-
310	RES	-	CAGW	22.606%	-
310	RES	-	JBG	22.477%	-
311	RES	-	CAGE	0.000%	-
311	RES	-	CAGW	22.606%	-
311	RES	-	JBG	22.477%	-
312	RES	-	CAGE	0.000%	-
312	RES	-	CAGW	22.606%	-
312	RES	-	JBG	22.477%	-
314	RES	-	CAGE	0.000%	-
314	RES	-	CAGW	22.606%	-
314	RES	-	JBG	22.477%	-
315	RES	-	CAGE	0.000%	-
315	RES	-	CAGW	22.606%	-
315	RES	-	JBG	22.477%	-
316	RES	-	CAGE	0.000%	-
316	RES	-	CAGW	22.606%	-
316	RES	-	JBG	22.477%	-
330	RES	-	CAGE	0.000%	-
330	RES	-	CAGW	22.606%	-
331	RES	-	CAGE	0.000%	-
331	RES	-	CAGW	22.606%	-
332	RES	-	CAGE	0.000%	-
332	RES	-	CAGW	22.606%	-
333	RES	-	CAGE	0.000%	-
333	RES	-	CAGW	22.606%	-
334	RES	-	CAGE	0.000%	-
334	RES	-	CAGW	22.606%	-
335	RES	-	CAGE	0.000%	-
335	RES	-	CAGW	22.606%	-
336	RES	-	CAGE	0.000%	-
336	RES	-	CAGW	22.606%	-
340	RES	-	CAGE	0.000%	-
340	RES	-	CAGW	22.606%	-
341	RES	-	CAGE	0.000%	-
341	RES	-	CAGW	22.606%	-
342	RES	-	CAGE	0.000%	-
342	RES	-	CAGW	22.606%	-
343	RES	-	CAGE	0.000%	-
343	RES	-	CAGW	22.606%	-
344	RES	-	CAGE	0.000%	-
344	RES	-	CAGW	22.606%	-
345	RES	-	CAGE	0.000%	-
345	RES	-	CAGW	22.606%	-
346	RES	-	CAGE	0.000%	-
346	RES	-	CAGW	22.606%	-
350	RES	-	CAGE	0.000%	-
350	RES	-	CAGW	22.606%	-
350	RES	-	JBG	22.477%	-
350	RES	-	SG	8.043%	-
352	RES	-	CAGE	0.000%	-
352	RES	-	CAGW	22.606%	-
352	RES	-	JBG	22.477%	-
352	RES	-	SG	8.043%	-
353	RES	-	CAGE	0.000%	-
353	RES	-	CAGW	22.606%	-
353	RES	-	JBG	22.477%	-
353	RES	-	SG	8.043%	-
354	RES	-	CAGE	0.000%	-
354	RES	-	CAGW	22.606%	-
354	RES	-	JBG	22.477%	-
354	RES	-	SG	8.043%	-
355	RES	-	CAGE	0.000%	-
355	RES	-	CAGW	22.606%	-
355	RES	-	SG	8.043%	-
356	RES	-	CAGE	0.000%	-
356	RES	-	CAGW	22.606%	-
356	RES	-	JBG	22.477%	-
356	RES	-	SG	8.043%	-
357	RES	-	CAGE	0.000%	-
357	RES	-	CAGW	22.606%	-
358	RES	-	CAGE	0.000%	-
358	RES	-	CAGW	22.606%	-
359	RES	-	CAGE	0.000%	-
359	RES	-	CAGW	22.606%	-
359	RES	-	SG	8.043%	-

Description of Adjustment

Staff rejects the Company's restating adjustment and recommends the plant balances remain at the June 2012 AMA balance. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

PacifiCorp
 Washington General Rate Case - June 2012
 Adjust June 2012 AMA Plant Balances to June 2012 Balance
 Adjustment 8.12.1

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	WA ALLOCATED
Adjustment to Rate Base:					
360	RES	-	CA	0.000%	-
360	RES	-	ID	0.000%	-
360	RES	-	OR	0.000%	-
360	RES	-	UT	0.000%	-
360	RES	-	WA	100.000%	-
360	RES	-	WYP	0.000%	-
360	RES	-	WYU	0.000%	-
361	RES	-	CA	0.000%	-
361	RES	-	ID	0.000%	-
361	RES	-	OR	0.000%	-
361	RES	-	UT	0.000%	-
361	RES	-	WA	100.000%	-
361	RES	-	WYP	0.000%	-
361	RES	-	WYU	0.000%	-
362	RES	-	CA	0.000%	-
362	RES	-	ID	0.000%	-
362	RES	-	OR	0.000%	-
362	RES	-	UT	0.000%	-
362	RES	-	WA	100.000%	-
362	RES	-	WYP	0.000%	-
362	RES	-	WYU	0.000%	-
364	RES	-	CA	0.000%	-
364	RES	-	ID	0.000%	-
364	RES	-	OR	0.000%	-
364	RES	-	UT	0.000%	-
364	RES	-	WA	100.000%	-
364	RES	-	WYP	0.000%	-
364	RES	-	WYU	0.000%	-
365	RES	-	CA	0.000%	-
365	RES	-	ID	0.000%	-
365	RES	-	OR	0.000%	-
365	RES	-	UT	0.000%	-
365	RES	-	WA	100.000%	-
365	RES	-	WYP	0.000%	-
365	RES	-	WYU	0.000%	-
366	RES	-	CA	0.000%	-
366	RES	-	ID	0.000%	-
366	RES	-	OR	0.000%	-
366	RES	-	UT	0.000%	-
366	RES	-	WA	100.000%	-
366	RES	-	WYP	0.000%	-
366	RES	-	WYU	0.000%	-
367	RES	-	CA	0.000%	-
367	RES	-	ID	0.000%	-
367	RES	-	OR	0.000%	-
367	RES	-	UT	0.000%	-
367	RES	-	WA	100.000%	-
367	RES	-	WYP	0.000%	-
367	RES	-	WYU	0.000%	-
368	RES	-	CA	0.000%	-
368	RES	-	ID	0.000%	-
368	RES	-	OR	0.000%	-
368	RES	-	UT	0.000%	-
368	RES	-	WA	100.000%	-
368	RES	-	WYP	0.000%	-
368	RES	-	WYU	0.000%	-
369	RES	-	CA	0.000%	-
369	RES	-	ID	0.000%	-
369	RES	-	OR	0.000%	-
369	RES	-	UT	0.000%	-
369	RES	-	WA	100.000%	-
369	RES	-	WYP	0.000%	-
369	RES	-	WYU	0.000%	-
370	RES	-	CA	0.000%	-
370	RES	-	ID	0.000%	-
370	RES	-	OR	0.000%	-
370	RES	-	UT	0.000%	-
370	RES	-	WA	100.000%	-
370	RES	-	WYP	0.000%	-
370	RES	-	WYU	0.000%	-
371	RES	-	CA	0.000%	-
371	RES	-	ID	0.000%	-
371	RES	-	OR	0.000%	-
371	RES	-	UT	0.000%	-
371	RES	-	WA	100.000%	-
371	RES	-	WYP	0.000%	-
371	RES	-	WYU	0.000%	-
373	RES	-	CA	0.000%	-
373	RES	-	ID	0.000%	-
373	RES	-	OR	0.000%	-
373	RES	-	UT	0.000%	-
373	RES	-	WA	100.000%	-
373	RES	-	WYP	0.000%	-
373	RES	-	WYU	0.000%	-
389	RES	-	CA	0.000%	-
389	RES	-	CAGE	0.000%	-
389	RES	-	CN	6.930%	-
389	RES	-	ID	0.000%	-
389	RES	-	OR	0.000%	-
389	RES	-	SO	6.851%	-
389	RES	-	UT	0.000%	-
389	RES	-	WA	100.000%	-
389	RES	-	WYP	0.000%	-
389	RES	-	WYU	0.000%	-

Description of Adjustment

Staff rejects the Company's restating adjustment and recommends the plant balances remain at the June 2012 AMA balance. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

PacifiCorp
Washington General Rate Case - June 2012
Adjust June 2012 AMA Plant Balances to June 2012 Balance
Adjustment 8.12.2

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	WA FACTOR %	WA ALLOCATED
Adjustment to Rate Base:					
390	RES	-	CA	0.000%	-
390	RES	-	CAGE	0.000%	-
390	RES	-	CAGW	22.606%	-
390	RES	-	CN	6.930%	-
390	RES	-	ID	0.000%	-
390	RES	-	JBG	22.477%	-
390	RES	-	OR	0.000%	-
390	RES	-	SO	6.851%	-
390	RES	-	UT	0.000%	-
390	RES	-	WA	100.000%	-
390	RES	-	WYP	0.000%	-
390	RES	-	WYU	0.000%	-
391	RES	-	CA	0.000%	-
391	RES	-	CAEE	0.000%	-
391	RES	-	CAGE	0.000%	-
391	RES	-	CAGW	22.606%	-
391	RES	-	CN	6.930%	-
391	RES	-	ID	0.000%	-
391	RES	-	JBE	22.520%	-
391	RES	-	JBG	22.477%	-
391	RES	-	OR	0.000%	-
391	RES	-	SO	6.851%	-
391	RES	-	UT	0.000%	-
391	RES	-	WA	100.000%	-
391	RES	-	WYP	0.000%	-
391	RES	-	WYU	0.000%	-
392	RES	-	CA	0.000%	-
392	RES	-	CAEE	0.000%	-
392	RES	-	CAGE	0.000%	-
392	RES	-	CAGW	22.606%	-
392	RES	-	ID	0.000%	-
392	RES	-	JBG	22.477%	-
392	RES	-	OR	0.000%	-
392	RES	-	SO	6.851%	-
392	RES	-	UT	0.000%	-
392	RES	-	WA	100.000%	-
392	RES	-	WYP	0.000%	-
392	RES	-	WYU	0.000%	-
393	RES	-	CA	0.000%	-
393	RES	-	CAGE	0.000%	-
393	RES	-	CAGW	22.606%	-
393	RES	-	ID	0.000%	-
393	RES	-	JBG	22.477%	-
393	RES	-	OR	0.000%	-
393	RES	-	SO	6.851%	-
393	RES	-	UT	0.000%	-
393	RES	-	WA	100.000%	-
393	RES	-	WYP	0.000%	-
393	RES	-	WYU	0.000%	-
394	RES	-	CA	0.000%	-
394	RES	-	CAEE	0.000%	-
394	RES	-	CAGE	0.000%	-
394	RES	-	CAGW	22.606%	-
394	RES	-	ID	0.000%	-
394	RES	-	JBG	22.477%	-
394	RES	-	OR	0.000%	-
394	RES	-	SO	6.851%	-
394	RES	-	UT	0.000%	-
394	RES	-	WA	100.000%	-
394	RES	-	WYP	0.000%	-
394	RES	-	WYU	0.000%	-
395	RES	-	CA	0.000%	-
395	RES	-	CAEE	0.000%	-
395	RES	-	CAGE	0.000%	-
395	RES	-	CAGW	22.606%	-
395	RES	-	ID	0.000%	-
395	RES	-	JBG	22.477%	-
395	RES	-	OR	0.000%	-
395	RES	-	SO	6.851%	-
395	RES	-	UT	0.000%	-
395	RES	-	WA	100.000%	-
395	RES	-	WYP	0.000%	-
395	RES	-	WYU	0.000%	-
396	RES	-	CA	0.000%	-
396	RES	-	CAEE	0.000%	-
396	RES	-	CAGE	0.000%	-
396	RES	-	CAGW	22.606%	-
396	RES	-	ID	0.000%	-
396	RES	-	JBG	22.477%	-
396	RES	-	OR	0.000%	-
396	RES	-	SO	6.851%	-
396	RES	-	UT	0.000%	-
396	RES	-	WA	100.000%	-
396	RES	-	WYP	0.000%	-
396	RES	-	WYU	0.000%	-
397	RES	-	CA	0.000%	-
397	RES	-	CAEE	0.000%	-
397	RES	-	CAGE	0.000%	-
397	RES	-	CAGW	22.606%	-
397	RES	-	CN	6.930%	-
397	RES	-	ID	0.000%	-
397	RES	-	JBG	22.477%	-
397	RES	-	OR	0.000%	-
397	RES	-	SG	8.043%	-
397	RES	-	SO	6.851%	-
397	RES	-	UT	0.000%	-
397	RES	-	WA	100.000%	-
397	RES	-	WYP	0.000%	-
397	RES	-	WYU	0.000%	-
397	RES	-	WYU	0.000%	-

Description of Adjustment

Staff rejects the Company's restating adjustment and recommends the plant balances remain at the June 2012 AMA balance. The associated accumulated reserve impacts are accounted for in adjustment 6.2.

PacifiCorp
Washington General Rate Case - June 2012
Investor Supplied Working Capital
Adjutment 8.13

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>
Adjustment to Rate Base:						
Investor Supplied Working Capital	CWC	RES	28,493,964	WA (Situs)	100%	28,493,964

Description of Adjustment:

This restating adjustment adds cash working capital to the rate base using the Investor Supplied Working Capital (ISWC) calculation developed by Staff and approved by the Commission in Docket UE-100749, as updated and refined for use in this case. The refinements include the company's proposed modifications to the classification of post-retirement benefits and derivatives.

PacifiCorp
Washington General Rate Case - June 2012
Production Factor
Adjustment 9.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Electric Plant In Service						
Steam Production	310	PRO	-	JBG	22.477%	-
Hydro Production	330	PRO	2,175,910	CAGW	22.606%	491,875
			<u>2,175,910</u>			<u>491,875</u>
Depreciation Reserve						
Steam Production	108SP	PRO	-	JBG	22.477%	-
Hydro Production	108HP	PRO	(71,160)	CAGW	22.606%	(16,086)
			<u>(71,160)</u>			<u>(16,086)</u>
Depreciation Expense						
Steam Production	403SP	PRO	-	JBG	22.477%	-
Hydro Production	403HP	PRO	71,160	CAGW	22.606%	16,086
			<u>71,160</u>			<u>16,086</u>
Net Power Costs						
Sales for Resale	447NPC	PRO	1,315,850	CAGW	22.606%	297,454
Purchased Power	555NPC	PRO	3,141,040	CAGW	22.606%	710,048
Purchased Power	555NPC	PRO	219,954	CAEW	22.648%	49,815
Wheeling Expenses	565NPC	PRO	1,860,379	CAGW	22.606%	420,548
Wheeling Expenses	565NPC	PRO	-	CAEW	22.648%	-
Fuel Expenses	501NPC	PRO	3,665,891	CAEW	22.648%	830,253
Fuel Expenses	547NPC	PRO	1,722,308	CAEW	22.648%	390,069
			<u>9,293,722</u>			<u>2,103,280</u>
Plant Additions - Tax Impacts						
Schedule M Addition	SCHMAT	PRO	-	JBG	22.4766%	-
Schedule M Addition	SCHMAT	PRO	71,160	CAGW	22.6055%	16,086
Schedule M Deduction	SCHMDT	PRO	-	JBG	22.4766%	-
Schedule M Deduction	SCHMDT	PRO	(573,758)	CAGW	22.6055%	(129,701)
DIT Expense	41010	PRO	-	JBG	22.4766%	-
DIT Expense	41010	PRO	(244,703)	CAGW	22.6055%	(55,316)
ADIT	282	PRO	-	JBG	22.4766%	-
ADIT	282	PRO	(473,706)	CAGW	22.6055%	(107,084)
Operating Expenses (Excluding Net Power Costs)						
Hydro Production	535	PRO	-	CAGW	22.6055%	-

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.4. This factor is then applied to the generation related components of the revenue requirement.