

Exh. SLC-3
Docket UE-25____
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-25____

PACIFICORP

EXHIBIT OF SHERONA L. CHEUNG

**Adjustments Supporting the Calculation of Non-Net Power
Costs Revenue Requirement Impacts**

April 2025

	Washington-Allocated				
	Adj. 1	Adj. 2	Adj. 3	Adj. 4	
	Total Adjustments	System Overhead Allocation Factor Update	Production Costs to Fixed System Generation Allocation	Direct assignment of Chehalis Gas Generation	Removal of Hermiston Gas Generation
Operating Revenues:					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	17,799	17,799	-	-	-
Total Operating Revenues	17,799	17,799	-	-	-
Operating Expenses:					
Steam Production	(8,849,689)	-	(2,804)	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	(38,161)	-	(38,161)	-	-
Other Power Supply	5,043,690	-	(60,147)	6,273,340	(1,255,686)
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	1,491,800	1,491,800	-	-	-
Total O&M Expenses	(2,352,360)	1,491,800	(101,111)	6,273,340	(1,255,686)
Depreciation	10,755,030	141,311	(183,506)	11,105,104	(1,587,678)
Amortization	476,845	262,937	(5,307)	219,447	(232)
Taxes Other Than Income	(2,584)	(2,584)	-	-	-
Income Taxes - Federal	(2,369,917)	(209,486)	60,884	(3,695,557)	597,155
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	(44,148)	(214,140)	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	1	1	-	-	-
Total Operating Expenses:	6,462,868	1,469,838	(229,040)	13,902,334	(2,246,441)
Operating Rev For Return:	(6,445,069)	(1,452,039)	229,040	(13,902,334)	2,246,441
Rate Base:					
Electric Plant In Service	216,606,597	6,036,763	(4,963,483)	313,439,385	(43,010,028)
Plant Held for Future Use	(3,342)	-	(3,342)	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	0	0	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
Total Electric Plant:	216,603,255	6,036,763	(4,966,825)	313,439,385	(43,010,028)
Rate Base Deductions:					
Accum Prov For Deprec	(14,143,588)	(816,496)	743,925	(147,860,953)	28,161,983
Accum Prov For Amort	(9,071,727)	(2,523,040)	127,461	(6,684,809)	8,662
Accum Def Income Tax	(63,102,640)	208,384	-	-	-
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	(194,917)	(12,087)	-	(182,830)	-
Total Rate Base Deductions	(86,512,872)	(3,143,240)	871,386	(154,728,593)	28,170,645
Total Rate Base:	130,090,383	2,893,524	(4,095,439)	158,710,793	(14,839,383)
Estimated Return on Equity Impact	-2.169%	-0.248%	0.079%	-3.402%	0.503%
Estimated Price Change	21,186,797	2,211,934	(701,761)	33,880,917	(4,426,900)
TAX CALCULATION:					
Operating Revenue	(8,859,133)	(1,875,665)	289,925	(17,597,892)	2,843,596
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	3,304,296	-	-	-	-
Schedule "M" Additions	(238,698)	(238,698)	-	-	-
Schedule "M" Deductions	(1,116,809)	(1,116,809)	-	-	-
Income Before Tax	(11,285,318)	(997,554)	289,925	(17,597,892)	2,843,596
State Income Taxes	-	-	-	-	-
Taxable Income	(11,285,318)	(997,554)	289,925	(17,597,892)	2,843,596
Federal Income Taxes Before Credits	(2,369,917)	(209,486)	60,884	(3,695,557)	597,155
Energy & Other Tax Credits	(0)	(0)	-	-	-
Federal Income Taxes	(2,369,917)	(209,486)	60,884	(3,695,557)	597,155

	Washington-Allocated				
	Adj. 5	Adj. 6	Adj. 7	Adj. 8	Adj. 9
	Reallocation of Jim Bridger Units 1 & 2 Generation	Reallocation of Rolling Hills Wind Generation	Tax Impacts of Reallocation Proposal	Interest Synchronization	Remove Deferred State Tax Expense & Balance
Operating Revenues:					
General Business Revenues	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Special Sales	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-
Operating Expenses:					
Steam Production	(8,846,885)	-	-	-	-
Nuclear Production	-	-	-	-	-
Hydro Production	-	-	-	-	-
Other Power Supply	(220,918)	307,100	-	-	-
Transmission	-	-	-	-	-
Distribution	-	-	-	-	-
Customer Accounting	-	-	-	-	-
Customer Service & Info	-	-	-	-	-
Sales	-	-	-	-	-
Administrative & General	-	-	-	-	-
Total O&M Expenses	(9,067,802)	307,100	-	-	-
Depreciation	(974,965)	2,254,764	-	-	-
Amortization	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-
Income Taxes - Federal	2,108,981	(537,992)	-	(693,902)	-
Income Taxes - State	-	-	-	-	-
Income Taxes - Def Net	-	-	162,452	-	7,540
Investment Tax Credit Adj.	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-
Total Operating Expenses:	(7,933,786)	2,023,873	162,452	(693,902)	7,540
Operating Rev For Return:	7,933,786	(2,023,873)	(162,452)	693,902	(7,540)
Rate Base:					
Electric Plant In Service	(108,470,679)	53,574,638	-	-	-
Plant Held for Future Use	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-
Prepayments	-	-	-	-	-
Fuel Stock	-	-	-	-	-
Material & Supplies	-	-	-	-	-
Working Capital	-	-	-	-	-
Weatherization	-	-	-	-	-
Misc Rate Base	-	-	-	-	-
Total Electric Plant:	(108,470,679)	53,574,638	-	-	-
Rate Base Deductions:					
Accum Prov For Deprec	109,771,077	(4,143,124)	-	-	-
Accum Prov For Amort	-	-	-	-	-
Accum Def Income Tax	-	-	(74,088,354)	-	10,777,330
Unamortized ITC	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-
Total Rate Base Deductions	109,771,077	(4,143,124)	(74,088,354)	-	10,777,330
Total Rate Base:	1,300,398	49,431,513	(74,088,354)	-	10,777,330
Estimated Return on Equity Impact	1.170%	-0.811%	0.828%	0.104%	-0.118%
Estimated Price Change	(10,426,681)	7,485,076	(6,967,876)	(922,963)	1,055,050
TAX CALCULATION:					
Operating Revenue	10,042,768	(2,561,864)	-	-	-
Other Deductions	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-
Interest	-	-	-	3,304,296	-
Schedule "M" Additions	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-
Income Before Tax	10,042,768	(2,561,864)	-	(3,304,296)	-
State Income Taxes	-	-	-	-	-
Taxable Income	10,042,768	(2,561,864)	-	(3,304,296)	-
Federal Income Taxes Before Credits	2,108,981	(537,992)	-	(693,902)	-
Energy & Other Tax Credits	-	-	-	-	-
Federal Income Taxes	2,108,981	(537,992)	-	(693,902)	-

PacifiCorp
Washington 2025 Power Cost Only Rate Case
UE-230172 Approved Variables

Capital Structure and Cost

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	49.990%	5.090%	2.540%
PREFERRED %	0.010%	6.750%	0.000%
COMMON %	50.000%	9.500%	4.750%
			7.290%

Net to Gross Bump-up Factor

Operating Revenue 100.000%

Operating Deductions

Uncollectable Accounts 0.560%

WUTC Regulatory Fee 0.400%

WUTC Public Utility Tax 3.873%

Taxes Other - Resource Supplier 0.000%

Taxes Other - Gross Receipts 0.000%

Sub-Total 95.167%

State Taxes 0.000%

Sub-Total 95.167%

Federal Income Tax @ 21.00% 19.985%

Net Operating Income 75.182%

Def State Tax Rate in the Combined Deferred Tax Rate 3.587%

Combined Deferred Tax Rate 24.587%

Ratio of Deferred State Tax Rate to Combined Deferred Tax rate 14.588%

PacifiCorp
Washington 2025 Power Cost Only Rate Case
System Overhead Allocation Factor Update

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	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446	-	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456	215,752	233,551	17,799
Total Operating Revenues		215,752	233,551	17,799
Operating Expenses:				
Steam Production	500-516	-	-	-
Nuclear Production	517-534	-	-	-
Hydro Production	535-545	-	-	-
Other Power Supply	546-559	-	-	-
Transmission	560-579	-	-	-
Distribution	580-599	-	-	-
Customer Accounting	901-906	-	-	-
Customer Service & Info	907-910	-	-	-
Sales	911-919	-	-	-
Administrative & General	920-935	18,082,481	19,574,281	1,491,800
Total O&M Expenses		18,082,481	19,574,281	1,491,800
Depreciation	403***	1,712,865	1,854,176	141,311
Amortization	404-407	3,187,120	3,450,057	262,937
Taxes Other Than Income	408	(31,315)	(33,899)	(2,584)
Income Taxes - Federal	Modelled	-	-	-
Income Taxes - State	Modelled	-	-	-
Income Taxes - Def Net	41010-41111	(2,595,647)	(2,809,787)	(214,140)
Investment Tax Credit Adj.	41131-41149	-	-	-
Misc Revenue & Expense	4116*-4119*, 4311, 421	8	9	1
Total Operating Expenses:		20,355,512	22,034,836	1,679,324
Operating Rev For Return:		(20,139,760)	(21,801,285)	(1,661,525)
Rate Base:				
Electric Plant In Service	301-399, 106	73,173,115	79,209,879	6,036,763
Plant Held for Future Use	105	-	-	-
Misc Deferred Debits	182M, 186M	-	-	-
Elec Plant Acq Adj	114, 115	-	-	-
Nuclear Fuel	120	-	-	-
Prepayments	165	0	0	0
Fuel Stock	151-152, 25316, 25317, 25319	-	-	-
Material & Supplies	154, 163, 24318	-	-	-
Working Capital	*WC	-	-	-
Weatherization	124	-	-	-
Misc Rate Base	141, 18222	-	-	-
Total Electric Plant:		73,173,115	79,209,879	6,036,763
Rate Base Deductions:				
Accum Prov For Deprec	108***	(9,896,955)	(10,713,451)	(816,496)
Accum Prov For Amort	111***	(30,582,398)	(33,105,438)	(2,523,040)
Accum Def Income Tax	190, 281-283	2,525,874	2,734,257	208,384
Unamortized ITC	255	-	-	-
Customer Adv For Const	252	-	-	-
Customer Service Deposits	235	-	-	-
Misc Rate Base Deductions	228*-230, 253*, 254*	(146,513)	(158,600)	(12,087)
Total Rate Base Deductions		(38,099,992)	(41,243,231)	(3,143,240)
Total Rate Base:		35,073,124	37,966,648	2,893,524
TAX CALCULATION INPUTS:				
Other Deductions				-
Interest (AFUDC)	419	-	-	-
Interest	427-435	-	-	-
Schedule "M" Additions	SCHMA*	(2,893,317)	(3,132,015)	(238,698)
Schedule "M" Deductions	SCHMD*	(13,537,124)	(14,653,933)	(1,116,809)
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910	(0)	(0)	(0)

PacifiCorp
Washington 2025 Power Cost Only Rate Case
System Overhead Allocation Factor Update
Adjustment Detail

Washington 2025 Power Cost Only Rate Case		UE-230172																		RY 1
System Overhead Allocation Factor Update		RATE YEAR 1 Adjustments - TOTAL COMPANY																		
Adjustment Detail		4.1	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7	4.9	4.11	6.1_R	6.2_R	6.3	7.4_R	7.5_R	8.1	8.4_R	8.5		
Sub Group	FERC	Factor	Unadjusted Balance	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions	Legal Expenses	Environmental Remediation	Pro Forma Depreciation & Amortization Expense Year 1	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	End-of-Period Plant Balances - Historical	Pro Forma Major Plant Additions - Year 1	Miscellaneous Rate Base
Taxes Other Than Income	408	SO	(442,022)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Revenue & Expense	421	SO	(2,524,188)	2,524,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	451	SO	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	454	SO	3,042,379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	456	SO	2,949	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	920	SO	73,269,414	(5,257)	368,187	1,568,758	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	921	SO	14,595,796	1,300,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	922	SO	(39,987,380)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	923	SO	30,807,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	924	SO	4,261,943	-	-	-	-	-	-	-	(937,399)	-	-	-	-	-	-	-	-	-
Administrative & General	925	SO	106,214,122	-	-	-	-	(97,162)	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	926	SO	137,802,351	-	-	-	(25,051,297)	40,001,027	-	-	(8,551,201)	17,975,423	-	-	-	-	-	-	-	-
Administrative & General	928	SO	2,644,343	-	-	-	-	-	-	-	-	-	(1,076,287)	-	-	-	-	-	-	-
Administrative & General	929	SO	(127,912,380)	2,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	930	SO	2,340,571	-	-	-	-	-	(8,984)	(277,431)	-	-	-	-	-	-	-	-	-	-
Administrative & General	931	SO	(27,429)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	935	SO	25,318,336	-	27,147	115,668	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	403GP	SO	17,979,123	-	-	-	-	-	-	-	-	-	5,498,701	-	-	-	-	-	-	-
Amortization	404GP	SO	108,292	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-
Amortization	404IP	SO	21,446,143	-	-	-	-	-	-	-	-	-	18,246,678	-	-	-	-	-	-	-
Materials & Supplies	154	SO	(1,117,344)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,117,344
Prepayments	165	SO	33,032,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(33,032,918)
Accum Def Income Tax	190	SO	51,047,509	-	-	-	-	(35,382,985)	-	-	-	-	-	-	-	-	-	-	-	-
Accum Def Income Tax	282	SO	39,219	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,429,957	-
Accum Def Income Tax	283	SO	(28,590,252)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Plant In Service	303	SO	441,349,333	-	-	-	-	-	-	-	-	27,951,902	-	-	-	-	-	10,537,472	108,347,317	-
Electric Plant In Service	389	SO	7,611,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Plant In Service	390	SO	104,088,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,838,787	-	-
Electric Plant In Service	391	SO	65,845,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,120,096	-	-
Electric Plant In Service	392	SO	7,397,913	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(581,268)	-	-
Electric Plant In Service	393	SO	234,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16,466)	-	-
Electric Plant In Service	394	SO	1,895,974	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(61,494)	-	-
Electric Plant In Service	395	SO	5,105,751	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,308	-	-
Electric Plant In Service	396	SO	6,264,798	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,993,050)	-	-
Electric Plant In Service	397	SO	93,040,701	-	-	-	-	-	-	-	-	-	-	-	-	-	-	765,663	17,629,327	-
Electric Plant In Service	398	SO	2,189,602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(147,983)	-	-
Misc Rate Base Deductions	2281	SO	(708,333)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	708,333
Misc Rate Base Deductions	2282	SO	(143,203,330)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143,203,330
Misc Rate Base Deductions	2283	SO	(2,068,053)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum Prov For Deprec	108GP	SO	(118,307,031)	-	-	-	-	-	-	-	-	-	-	(10,975,267)	(3,636,833)	-	-	-	-	-
Accum Prov For Amort	111GP	SO	(1,229,003)	-	-	-	-	-	-	-	-	-	-	(216,584)	(54,146)	-	-	-	-	-
Accum Prov For Amort	111IP	SO	(326,477,412)	-	-	-	-	-	-	-	-	-	-	(59,113,177)	(9,859,163)	-	-	-	-	-
Misc Deferred Debits	186M	SO	264,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(264,844)
Electric Plant In Service	GP	SO	66,694,958	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(54,667)	-	-
Working Capital	143	SO	49,060,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(49,060,066)
Working Capital	232	SO	(6,561,112)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,561,112
Energy & Other Tax Credits	40910	SO	(11,160)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Schedule "M" Additions	SCHMAP	SO	983,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,463)	-	-
Schedule "M" Additions	SCHMAT	SO	(7,534,969)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	263,452	-	-
Schedule "M" Deductions	SCHMDT	SO	(81,634,874)	-	-	-	-	-	-	-	-	5,845,566	-	-	-	-	(7,262,156)	-	(7,093,744)	-
Income Taxes - Def Net	41010	SO	(20,071,237)	-	-	-	-	-	-	-	-	1,437,226	-	-	-	-	-	(9,611,130)	-	(53,933,503)
Income Taxes - Def Net	41110	SO	1,852,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,363,050)	-	(13,260,415)
Total			469,426,446	3,822,560	395,334	1,684,426	(25,051,297)	4,520,880	(8,984)	(277,431)	(10,564,886)	53,210,117	23,745,379	(70,305,027)	(13,550,142)	(17,450,819)	250,989	20,458,398	59,863,050	69,232,290

PacifiCorp
Washington 2025 Power Cost Only Rate Case
System Overhead Allocation Factor Update
Adjustment Detail

UE-230172

Adj. - TOTAL CO.

10.1_C

10.3

Sub Group	FERC	Factor	Removal of Coal-Fired Generation Assets	Colstrip Unit 3 Removal	RATE YEAR 1 NORMALIZED - TOTAL COMPANY
Taxes Other Than Income	408	SO	-	-	(442,022)
Misc Revenue & Expense	421	SO	-	-	119
Other Operating Revenues	451	SO	-	-	40
Other Operating Revenues	454	SO	-	-	3,042,379
Other Operating Revenues	456	SO	-	-	2,949
Administrative & General	920	SO	-	-	75,201,101
Administrative & General	921	SO	-	-	15,896,374
Administrative & General	922	SO	-	-	(39,987,380)
Administrative & General	923	SO	-	-	29,870,373
Administrative & General	924	SO	(144,013)	(162,571)	3,858,197
Administrative & General	925	SO	(45,998)	(51,925)	155,541,448
Administrative & General	926	SO	-	-	112,751,055
Administrative & General	928	SO	-	-	1,568,056
Administrative & General	929	SO	270,509	-	(127,638,940)
Administrative & General	930	SO	-	-	2,054,155
Administrative & General	931	SO	-	-	(27,429)
Administrative & General	935	SO	-	-	25,461,151
Depreciation	403GP	SO	-	-	23,477,824
Amortization	404GP	SO	-	-	108,292
Amortization	404IP	SO	-	-	39,692,820
Materials & Supplies	154	SO	-	-	-
Prepayments	165	SO	-	-	0
Accum Def Income Tax	190	SO	-	-	15,664,524
Accum Def Income Tax	282	SO	-	-	6,469,176
Accum Def Income Tax	283	SO	-	-	(638,350)
Electric Plant In Service	303	SO	-	-	560,234,122
Electric Plant In Service	389	SO	-	-	7,611,617
Electric Plant In Service	390	SO	-	-	107,927,629
Electric Plant In Service	391	SO	-	-	73,966,018
Electric Plant In Service	392	SO	-	-	6,816,645
Electric Plant In Service	393	SO	-	-	218,185
Electric Plant In Service	394	SO	-	-	1,834,480
Electric Plant In Service	395	SO	-	-	5,157,059
Electric Plant In Service	396	SO	-	-	4,271,748
Electric Plant In Service	397	SO	-	-	111,435,690
Electric Plant In Service	398	SO	-	-	2,041,619
Misc Rate Base Deductions	2281	SO	-	-	-
Misc Rate Base Deductions	2282	SO	-	-	(2,068,053)
Misc Rate Base Deductions	2283	SO	-	-	(132,919,130)
Accum Prov For Deprec	108GP	SO	-	-	(1,499,733)
Accum Prov For Amort	111GP	SO	-	-	(395,449,752)
Misc Deferred Debits	186M	SO	-	-	-
Electric Plant In Service	GP	SO	-	-	66,640,291
Working Capital	143	SO	-	-	-
Working Capital	232	SO	-	-	-
Energy & Other Tax Credits	40910	SO	23,623	-	(0)
Schedule "M" Additions	SCHMAP	SO	(23,623)	-	1,223,000
Schedule "M" Additions	SCHMAT	SO	-	-	(21,890,869)
Schedule "M" Deductions	SCHMDT	SO	-	-	(139,333,940)
Income Taxes - Def Net	41010	SO	-	-	(34,257,478)
Income Taxes - Def Net	41110	SO	-	-	5,382,219
Total			80,498	(214,496)	569,267,285

UE-230172

RATE YEAR 2 Adjustments - TOTAL COMPANY

13.2_R

14.1_R

14.2_R

14.3_R

15.4_R

General Wage Increase (Pro Forma) - Year 2	Pro Forma Major Plant Additions - Year 2	Pro Forma Depreciation & Amortization Expense - Year 2	Pro Forma Depreciation & Amortization Reserve - Year 2	PowerTax ADIT Balance Adjustment - Year 2	RATE YEAR 2 NORMALIZED - TOTAL COMPANY
-	-	-	-	-	(442,022)
-	-	-	-	-	119
-	-	-	-	-	40
-	-	-	-	-	3,042,379
-	-	-	-	-	2,949
641,647	-	-	-	-	75,842,749
-	-	-	-	-	15,896,374
-	-	-	-	-	(39,987,380)
-	-	-	-	-	29,870,373
-	-	-	-	-	3,858,197
-	-	-	-	-	155,541,448
-	-	-	-	-	112,751,055
-	-	-	-	-	1,568,056
-	-	-	-	-	(127,638,940)
-	-	-	-	-	2,054,155
-	-	-	-	-	(27,429)
47,310	-	-	-	-	25,508,461
-	-	699,543	-	-	24,177,366
-	-	-	-	-	108,292
-	-	5,185,600	-	-	44,878,420
-	-	-	-	-	0
-	-	-	-	-	15,664,524
-	14,157,760	-	-	-	20,626,936
-	-	-	-	-	(638,350)
-	73,190,818	-	-	-	633,424,940
-	-	-	-	-	7,611,617
-	-	-	-	-	107,927,629
-	-	-	-	-	73,966,018
-	-	-	-	-	6,816,645
-	-	-	-	-	218,185
-	-	-	-	-	1,834,480
-	-	-	-	-	5,157,059
-	-	-	-	-	4,271,748
-	11,504,364	-	-	-	122,940,054
-	-	-	-	-	2,041,619
-	-	-	-	-	-
-	-	-	-	-	(2,068,053)
-	-	-	(6,777,975)	-	(139,697,105)
-	-	-	(108,292)	-	(1,608,025)
-	-	-	(34,617,682)	-	(430,067,434)
-	-	-	-	-	-
-	-	-	-	-	66,640,291
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(0)
-	-	-	-	-	1,223,000
-	(19,685,912)	-	-	(485,852)	(42,062,633)
-	(51,744,737)	-	-	-	(191,078,678)
-	(12,722,272)	-	-	-	(46,979,748)
-	-	-	-	119,454	10,341,773
688,958	19,540,120	5,885,143	(41,503,948)	(368,398)	553,511,159

UE-230172

		RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (APPROVED)																		RY 1
		4.1	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7	4.9	4.11	6.1_R	6.2_R	6.3	7.4_R	7.5_R	8.1	8.4_R	8.5		
Sub Group	FERC	Factor	Unadjusted Balance	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions	Legal Expenses	Environmental Remediation	Pro Forma Depreciation & Amortization Expense Year 1	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	PowerTax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	End-of-Period Plant Balances - Historical	Pro Forma Major Plant Additions - Year 1	Miscellaneous Rate Base
Taxes Other Than Income	408	SO	(31,315)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Revenue & Expense	421	SO	(178,828)	178,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	451	SO	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	454	SO	215,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	456	SO	209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	920	SO	5,190,831	(372)	26,084	111,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	921	SO	1,034,051	92,141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	922	SO	(2,832,938)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	923	SO	2,182,602	-	-	-	-	-	-	-	(66,411)	-	-	-	-	-	-	-	-	-
Administrative & General	924	SO	301,941	-	-	-	-	(6,884)	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	925	SO	7,524,826	-	-	-	-	2,833,905	-	-	(605,817)	1,273,483	-	-	-	-	-	-	-	-
Administrative & General	926	SO	9,762,719	-	-	-	(1,774,779)	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	928	SO	187,341	-	-	-	-	-	-	-	(76,250)	-	-	-	-	-	-	-	-	-
Administrative & General	929	SO	(9,062,056)	208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	930	SO	165,820	-	-	-	-	-	(637)	(19,655)	-	-	-	-	-	-	-	-	-	-
Administrative & General	931	SO	(1,943)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	935	SO	1,793,698	-	1,923	8,195	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	403GP	SO	1,273,746	-	-	-	-	-	-	-	-	-	389,560	-	-	-	-	-	-	-
Amortization	404GP	SO	7,672	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-
Amortization	404IP	SO	1,519,369	-	-	-	-	-	-	-	-	-	1,292,701	-	-	-	-	-	-	-
Materials & Supplies	154	SO	(79,159)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,159
Prepayments	165	SO	2,340,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,340,244)
Accum Def Income Tax	190	SO	3,616,502	-	-	-	-	(2,506,736)	-	-	-	-	-	-	-	-	-	-	-	-
Accum Def Income Tax	282	SO	2,779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	455,536	-
Accum Def Income Tax	283	SO	(2,025,500)	-	-	-	-	-	-	-	-	1,980,275	-	-	-	-	-	-	-	-
Electric Plant In Service	303	SO	31,267,751	-	-	-	-	-	-	-	-	-	-	-	-	-	-	746,536	7,675,953	-
Electric Plant In Service	389	SO	539,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Plant In Service	390	SO	7,374,258	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271,962	-	-
Electric Plant In Service	391	SO	4,664,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-	575,275	-	-
Electric Plant In Service	392	SO	524,111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(41,180)	-	-
Electric Plant In Service	393	SO	16,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,167)	-	-
Electric Plant In Service	394	SO	134,322	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,357)	-	-
Electric Plant In Service	395	SO	361,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,635	-	-
Electric Plant In Service	396	SO	443,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(141,199)	-	-
Electric Plant In Service	397	SO	6,591,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,244	1,248,964	-
Electric Plant In Service	398	SO	155,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(10,484)	-	-
Misc Rate Base Deductions	2281	SO	(50,182)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,182
Misc Rate Base Deductions	2282	SO	(10,145,356)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,145,356
Misc Rate Base Deductions	2283	SO	(146,513)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum Prov For Deprec	108GP	SO	(8,381,557)	-	-	-	-	-	-	-	-	-	-	(777,552)	(257,654)	-	-	-	-	-
Accum Prov For Amort	111GP	SO	(87,070)	-	-	-	-	-	-	-	-	-	-	(15,344)	(3,836)	-	-	-	-	-
Accum Prov For Amort	111IP	SO	(23,129,557)	-	-	-	-	-	-	-	-	-	-	(4,187,921)	(698,480)	-	-	-	-	-
Misc Deferred Debits	186M	SO	18,763	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,763)
Electric Plant In Service	GP	SO	4,725,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,873)	-
Working Capital	143	SO	3,475,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,475,700)
Working Capital	232	SO	(464,827)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	464,827
Energy & Other Tax Credits	40910	SO	(791)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Schedule "M" Additions	SCHMAP	SO	69,654	-	-	-	-	-	-	-	-	-	-	-	-	-	18,664	-	-	-
Schedule "M" Additions	SCHMAT	SO	(533,821)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(502,562)	-
Schedule "M" Deductions	SCHMDT	SO	(5,783,489)	-	-	-	-	-	-	-	-	414,134	-	-	-	-	(514,493)	-	(3,820,963)	-
Income Taxes - Def Net	41010	SO	(1,421,983)	-	-	-	-	-	-	-	-	101,821	-	-	-	-	(680,908)	-	(839,445)	-
Income Taxes - Def Net	41110	SO	131,248	-	-	-	-	-	-	-	-	-	-	-	-	-	126,496	-	123,563	-
Total			33,256,897	270,812	28,008	119,335	(1,774,779)	320,285	(637)	(19,655)	(748,478)	3,769,714	1,682,261	(4,980,817)	(959,971)	(1,236,317)	17,782	1,449,392	4,241,046	4,904,818

UE-230172				UE-230172									
10.1_C - WA ALLOC.				RATE YEAR 2 Adjustments - WA ALLOC. (APPROVED)									
10.1_C				10.3									
Sub Group	FERC	Factor	Removal of Coal-Fired Generation Assets	Colstrip Unit 3 Removal	APPROVED RATE YEAR 1 NORMALIZED - WASHINGTON ALLOCATED	General Wage Increase (Pro Forma) - Year 2	Pro Forma Major Plant Additions - Year 2	Pro Forma Depreciation & Amortization Expense - Year 2	Pro Forma Depreciation & Amortization Reserve - Year 2	PowerTax ADIT Balance Adjustment - Year 2	APPROVED RATE YEAR 2 NORMALIZED - WASHINGTON ALLOCATED		
Taxes Other Than Income	406	SO	-	-	(31,315)	-	-	-	-	-	(31,315)		
Misc Revenue & Expense	421	SO	-	-	8	-	-	-	-	-	8		
Other Operating Revenues	451	SO	-	-	3	-	-	-	-	-	3		
Other Operating Revenues	454	SO	-	-	215,540	-	-	-	-	-	215,540		
Other Operating Revenues	456	SO	-	-	209	-	-	-	-	-	209		
Administrative & General	920	SO	-	-	5,327,683	45,458	-	-	-	-	5,373,141		
Administrative & General	921	SO	-	-	1,126,191	-	-	-	-	-	1,126,191		
Administrative & General	922	SO	-	-	(2,832,938)	-	-	-	-	-	(2,832,938)		
Administrative & General	923	SO	-	-	2,116,191	-	-	-	-	-	2,116,191		
Administrative & General	924	SO	(10,203)	(11,517)	273,337	-	-	-	-	-	273,337		
Administrative & General	925	SO	(3,259)	(3,679)	11,019,460	-	-	-	-	-	11,019,460		
Administrative & General	926	SO	-	-	7,987,940	-	-	-	-	-	7,987,940		
Administrative & General	928	SO	-	-	111,090	-	-	-	-	-	111,090		
Administrative & General	929	SO	19,164	-	(9,042,684)	-	-	-	-	-	(9,042,684)		
Administrative & General	930	SO	-	-	145,528	-	-	-	-	-	145,528		
Administrative & General	931	SO	-	-	(1,943)	-	-	-	-	-	(1,943)		
Administrative & General	935	SO	-	-	1,803,816	3,352	-	-	-	-	1,807,168		
Depreciation	403GP	SO	-	-	1,663,305	-	-	49,560	-	-	1,712,865		
Amortization	404GP	SO	-	-	7,672	-	-	-	-	-	7,672		
Amortization	404IP	SO	-	-	2,812,070	-	-	367,378	-	-	3,179,448		
Materials & Supplies	154	SO	-	-	-	-	-	-	-	-	-		
Prepayments	165	SO	-	-	0	-	-	-	-	-	0		
Accum Def Income Tax	190	SO	-	-	1,109,766	-	-	-	-	-	1,109,766		
Accum Def Income Tax	282	SO	-	-	458,314	-	1,003,018	-	-	-	1,461,332		
Accum Def Income Tax	283	SO	-	-	(45,224)	-	-	-	-	-	(45,224)		
Electric Plant In Service	303	SO	-	-	39,690,240	-	5,185,263	-	-	-	44,875,503		
Electric Plant In Service	389	SO	-	-	539,251	-	-	-	-	-	539,251		
Electric Plant In Service	390	SO	-	-	7,646,220	-	-	-	-	-	7,646,220		
Electric Plant In Service	391	SO	-	-	5,240,182	-	-	-	-	-	5,240,182		
Electric Plant In Service	392	SO	-	-	482,931	-	-	-	-	-	482,931		
Electric Plant In Service	393	SO	-	-	15,458	-	-	-	-	-	15,458		
Electric Plant In Service	394	SO	-	-	129,965	-	-	-	-	-	129,965		
Electric Plant In Service	395	SO	-	-	365,356	-	-	-	-	-	365,356		
Electric Plant In Service	396	SO	-	-	302,635	-	-	-	-	-	302,635		
Electric Plant In Service	397	SO	-	-	7,894,752	-	815,036	-	-	-	8,709,788		
Electric Plant In Service	398	SO	-	-	144,640	-	-	-	-	-	144,640		
Misc Rate Base Deductions	2281	SO	-	-	-	-	-	-	-	-	-		
Misc Rate Base Deductions	2282	SO	-	-	-	-	-	-	-	-	-		
Misc Rate Base Deductions	2283	SO	-	-	(146,513)	-	-	-	-	-	(146,513)		
Accum Prov For Deprec	108GP	SO	-	-	(9,416,763)	-	-	-	(480,191)	-	(9,896,955)		
Accum Prov For Amort	111GP	SO	-	-	(106,250)	-	-	-	(7,672)	-	(113,922)		
Accum Prov For Amort	111IP	SO	-	-	(28,015,958)	-	-	-	(2,452,518)	-	(30,468,476)		
Misc Deferred Debits	186M	SO	-	-	-	-	-	-	-	-	-		
Electric Plant In Service	GP	SO	-	-	4,721,185	-	-	-	-	-	4,721,185		
Working Capital	143	SO	-	-	-	-	-	-	-	-	-		
Working Capital	232	SO	-	-	-	-	-	-	-	-	-		
Energy & Other Tax Credits	40910	SO	1,674	-	(0)	-	-	-	-	-	(0)		
Schedule "M" Additions	SCHMAP	SO	(1,674)	-	86,644	-	-	-	-	-	86,644		
Schedule "M" Additions	SCHMAT	SO	-	-	(1,550,876)	-	(1,394,664)	-	-	(34,421)	(2,979,961)		
Schedule "M" Deductions	SCHMDT	SO	-	-	(9,871,226)	-	(3,665,896)	-	-	-	(13,537,124)		
Income Taxes - Def Net	41010	SO	-	-	(2,426,999)	-	(901,320)	-	-	-	(3,328,318)		
Income Taxes - Def Net	41110	SO	-	-	381,308	-	342,901	-	-	8,463	732,671		
Total			5,703	(15,196)	40,330,202	48,810	1,384,336	416,938	(2,940,381)	(25,958)	39,213,947		

UE-230172

		RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (REVISED)																		RY 1
		4.1	4.2_R	4.3_R	4.4_R	4.5_R	4.6	4.7	4.9	4.11	6.1_R	6.2_R	6.3	7.4_R	7.5_R	8.1	8.4_R	8.5		
Sub Group	FERC	Factor	Unadjusted Balance	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma) - Year 1	Pension Related Non-Service Expense	Insurance Expense	Advertising	Memberships & Subscriptions	Legal Expenses	Environmental Remediation	Pro Forma Depreciation & Amortization Expense Year 1	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	Power/Tax ADIT Balance - Year 1	Permanent Schedule M Adjustment - Year 1	End-of-Period Plant Balances - Historical	Pro Forma Major Plant Additions - Year 1	Miscellaneous Rate Base
Taxes Other Than Income	408	SO	(33,899)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Revenue & Expense	421	SO	(193,581)	193,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	451	SO	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	454	SO	233,322	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenues	456	SO	226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	920	SO	5,619,073	(403)	28,236	120,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	921	SO	1,119,360	99,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	922	SO	(3,066,655)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	923	SO	2,362,666	-	-	-	-	-	-	-	(71,890)	-	-	-	-	-	-	-	-	-
Administrative & General	924	SO	326,851	-	-	-	-	(7,451)	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	925	SO	8,145,622	-	-	-	-	3,067,702	-	-	(655,797)	1,378,545	-	-	-	-	-	-	-	-
Administrative & General	926	SO	10,568,141	-	-	-	(1,921,198)	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	928	SO	202,796	-	-	-	-	-	-	-	(82,541)	-	-	-	-	-	-	-	-	-
Administrative & General	929	SO	(9,809,674)	225	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	930	SO	179,500	-	-	-	-	-	(689)	(21,276)	-	-	-	-	-	-	-	-	-	-
Administrative & General	931	SO	(2,104)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	935	SO	1,941,678	-	2,082	8,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	403GP	SO	1,378,829	-	-	-	-	-	-	-	-	-	421,699	-	-	-	-	-	-	-
Amortization	404GP	SO	8,305	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-
Amortization	404IP	SO	1,644,717	-	-	-	-	-	-	-	-	-	1,399,348	-	-	-	-	-	-	-
Materials & Supplies	154	SO	(85,690)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,690
Prepayments	165	SO	2,533,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,533,313)
Accum Def Income Tax	190	SO	3,914,863	-	-	-	-	(2,713,541)	-	-	-	-	-	-	-	-	-	-	-	-
Accum Def Income Tax	282	SO	3,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	493,117	-
Accum Def Income Tax	283	SO	(2,192,603)	-	-	-	-	-	-	-	-	2,143,647	-	-	-	-	-	-	-	-
Electric Plant In Service	303	SO	33,847,333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	808,125	8,309,218	-
Electric Plant In Service	389	SO	583,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Plant In Service	390	SO	7,982,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294,399	-	-
Electric Plant In Service	391	SO	5,049,761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	622,735	-	-
Electric Plant In Service	392	SO	567,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(44,578)	-	-
Electric Plant In Service	393	SO	17,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,263)	-	-
Electric Plant In Service	394	SO	145,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,716)	-	-
Electric Plant In Service	395	SO	391,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,935	-	-
Electric Plant In Service	396	SO	480,451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(152,848)	-	-
Electric Plant In Service	397	SO	7,135,345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,719	1,352,003	-
Electric Plant In Service	398	SO	167,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,349)	-	-
Misc Rate Base Deductions	2281	SO	(54,322)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,322
Misc Rate Base Deductions	2282	SO	(10,982,345)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,982,345
Misc Rate Base Deductions	2283	SO	(158,600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum Prov For Deprec	108GP	SO	(9,073,034)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum Prov For Amort	111GP	SO	(94,253)	-	-	-	-	-	-	-	-	-	-	(841,699)	(278,911)	-	-	-	-	-
Accum Prov For Amort	111IP	SO	(25,037,739)	-	-	-	-	-	-	-	-	-	-	(16,610)	(4,152)	-	-	-	-	-
Misc Deferred Debits	186M	SO	20,311	-	-	-	-	-	-	-	-	-	-	(4,533,423)	(756,105)	-	-	-	-	-
Electric Plant In Service	GP	SO	5,114,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20,311)
Working Capital	143	SO	3,762,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,192)	-	(3,762,445)
Working Capital	232	SO	(503,175)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	503,175
Energy & Other Tax Credits	40910	SO	(856)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(956)	-	-
Schedule "M" Additions	SCHMAP	SO	75,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,204	-	-
Schedule "M" Additions	SCHMAT	SO	(577,861)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(544,023)	-
Schedule "M" Deductions	SCHMDT	SO	(6,260,625)	-	-	-	-	-	-	-	-	448,300	-	-	-	-	-	-	(4,136,191)	-
Income Taxes - Def Net	41010	SO	(1,539,275)	-	-	-	-	-	-	-	-	110,222	-	-	-	-	-	-	(1,016,949)	-
Income Taxes - Def Net	41110	SO	142,076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133,757	-
Total			36,000,582	293,154	30,318	129,180	(1,921,198)	346,709	(689)	(21,276)	(810,227)	4,080,714	1,821,047	(5,391,733)	(1,039,168)	(1,338,313)	19,248	1,568,966	4,590,932	5,309,464

Ref Page 1-1

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
System Overhead Allocation Factor Update
System Overhead Factor Change**

Currently Approved System Overhead:	7.085%
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Updated System Overhead:	7.669%
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UE-230172 Approved Factors:

SC	8.100%
SE	7.616%
SGPD ¹	7.291%
PISO	7.669%

***Note 1 - System Gross Plant Distribution:**

Washington-Allocated Gross Distribution Plant	=	583,099,389
System Gross Distribution Plant		7,997,275,538

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation

	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446	-	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456	-	-	-
Total Operating Revenues		-	-	-
Operating Expenses:				
Steam Production	500-516	245,217	242,413	(2,804)
Nuclear Production	517-534	-	-	-
Hydro Production	535-545	3,726,210	3,688,049	(38,161)
Other Power Supply	546-559	5,872,989	5,812,842	(60,147)
Transmission	560-579	-	-	-
Distribution	580-599	-	-	-
Customer Accounting	901-906	-	-	-
Customer Service & Info	907-910	-	-	-
Sales	911-919	-	-	-
Administrative & General	920-935	-	-	-
Total O&M Expenses		9,844,416	9,743,305	(101,111)
Depreciation	403***	17,918,381	17,734,875	(183,506)
Amortization	404-407	518,203	512,896	(5,307)
Taxes Other Than Income	408	-	-	-
Income Taxes - Federal	Modelled	-	-	-
Income Taxes - State	Modelled	-	-	-
Income Taxes - Def Net	41010-41111	-	-	-
Investment Tax Credit Adj.	41131-41149	-	-	-
Misc Revenue & Expense	4116*-4119*, 4311, 421	-	-	-
Total Operating Expenses:		28,281,000	27,991,075	(289,925)
Operating Rev For Return:		(28,281,000)	(27,991,075)	289,925
Rate Base:				
Electric Plant In Service	301-399, 106	484,657,292	479,693,809	(4,963,483)
Plant Held for Future Use	105	326,320	322,978	(3,342)
Misc Deferred Debits	182M, 186M	-	-	-
Elec Plant Acq Adj	114, 115	-	-	-
Nuclear Fuel	120	-	-	-
Prepayments	165	-	-	-
Fuel Stock	151-152, 25316, 25317, 25319	-	-	-
Material & Supplies	154, 163,24318	-	-	-
Working Capital	*WC	-	-	-
Weatherization	124	-	-	-
Misc Rate Base	141, 18222	-	-	-
Total Electric Plant:		484,983,612	480,016,787	(4,966,825)
Rate Base Deductions:				
Accum Prov For Deprec	108***	(72,640,241)	(71,896,316)	743,925
Accum Prov For Amort	111***	(12,445,877)	(12,318,416)	127,461
Accum Def Income Tax	190, 281-283	-	-	-
Unamortized ITC	255	-	-	-
Customer Adv For Const	252	-	-	-
Customer Service Deposits	235	-	-	-
Misc Rate Base Deductions	228*-230, 253*, 254*	-	-	-
Total Rate Base Deductions		(85,086,118)	(84,214,732)	871,386
Total Rate Base:		399,897,494	395,802,055	(4,095,439)
TAX CALCULATION INPUTS:				
Other Deductions				-
Interest (AFUDC)	419	-	-	-
Interest	427-435	-	-	-
Schedule "M" Additions	SCHMA*	-	-	-
Schedule "M" Deductions	SCHMD*	-	-	-
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910	-	-	-

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation
Production Function FERC Account Balances In-Rates

UE-230172									
RATE YEAR 1 Adjustments - TOTAL COMPANY									
	4.2_R	4.3_R	4.9	4.10	4.13	5.4	6.1_R		
Sub Group	FERC	JAM Factor	Unadjusted Balance	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Legal Expenses	Remove Non-Recurring Entries	Incremental O&M Expenses	Pro Forma Depreciation & Amortization Expense - Year 1
Steam Production	500	SG	12,354	29,644	126,304	-	-	-	-
Steam Production	501	SE	(89,329)	1,110	4,728	-	-	-	-
Steam Production	502	SG	85,313	-	-	-	-	-	-
Steam Production	506	SG	1,806,964	-	-	-	-	-	-
Steam Production	507	SG	7,560	-	-	-	-	-	-
Steam Production	511	SG	656,101	-	-	-	-	-	-
Steam Production	512	SG	74,706	2,532	10,790	-	-	-	-
Steam Production	513	SG	245,118	-	-	-	-	-	-
Steam Production	514	SG	37,757	-	-	-	-	-	-
Hydro Production	535	SG-P	8,171,999	153,661	654,714	-	-	-	-
Hydro Production	535	SG-U	2,334,426	103,084	439,216	-	-	-	-
Hydro Production	536	SG-P	164,926	-	-	-	-	-	-
Hydro Production	537	SG-P	4,302,814	-	-	-	-	-	-
Hydro Production	537	SG-U	327,473	-	-	-	-	-	-
Hydro Production	539	SG-P	12,449,498	-	-	-	-	-	-
Hydro Production	539	SG-U	6,504,788	-	-	-	-	-	-
Hydro Production	540	SG-P	2,139,319	-	-	-	-	-	-
Hydro Production	540	SG-U	91,791	-	-	-	-	-	-
Hydro Production	541	SG-P	381	-	-	-	-	-	-
Hydro Production	542	SG-P	856,844	-	-	-	-	-	-
Hydro Production	542	SG-U	21,069	-	-	-	-	-	-
Hydro Production	543	SG-P	679,082	-	-	-	-	-	-
Hydro Production	543	SG-U	237,858	-	-	-	-	-	-
Hydro Production	544	SG-P	955,815	-	-	-	-	-	-
Hydro Production	544	SG-U	290,173	-	-	-	-	-	-
Hydro Production	545	SG	(25,151,000)	-	-	-	25,151,000	1,326,125	-
Hydro Production	545	SG-P	2,956,568	26,539	113,079	-	-	-	-
Hydro Production	545	SG-U	863,019	5,195	22,134	-	-	-	-
Other Power Supply	548	SG	204,984	37,019	157,727	-	-	-	-
Other Power Supply	549	SG	6,575,848	-	-	-	-	-	-
Other Power Supply	550	SG	10,462,072	-	-	-	-	-	-
Other Power Supply	553	SG	16,395,625	4,459	19,000	-	-	-	-
Other Power Supply	554	SG	1,199,050	-	-	-	-	-	-
Other Power Supply	556	SG	1,089,056	-	-	-	-	-	-
Other Power Supply	557	SG	27,036,403	343,354	1,462,952	(91,614)	-	-	-
Depreciation	403HP	SG-P	22,099,077	-	-	-	-	-	462,984
Depreciation	403HP	SG-U	8,925,419	-	-	-	-	-	1,256,487
Depreciation	403OP	SG	83,040	-	-	-	-	-	4,597,359
Depreciation	403OP	SG	143,742,355	-	-	-	-	-	-
Depreciation	403SP	SG	5,417,070	-	-	-	-	-	1,980,319
Amortization	404HP	SG-P	311,932	-	-	-	-	-	444
Plant Held for Future Use	105	SG	4,089,847	-	-	-	-	-	-
Electric Plant In Service	310	SG	41,195,596	-	-	-	-	-	-
Electric Plant In Service	311	SG	8,466,752	-	-	-	-	-	-
Electric Plant In Service	312	SG	60,624,556	-	-	-	-	-	-
Electric Plant In Service	314	SG	35,521,054	-	-	-	-	-	-
Electric Plant In Service	315	SG	8,555,197	-	-	-	-	-	-
Electric Plant In Service	316	SG	1,399,587	-	-	-	-	-	-
Electric Plant In Service	330	SG	-	-	-	-	-	-	-
Electric Plant In Service	330	SG-P	32,318,832	-	-	-	-	-	-
Electric Plant In Service	330	SG-U	6,591,309	-	-	-	-	-	-
Electric Plant In Service	331	SG-P	271,170,427	-	-	-	-	-	-
Electric Plant In Service	331	SG-U	19,764,804	-	-	-	-	-	-
Electric Plant In Service	332	SG-P	435,640,257	-	-	-	-	-	-
Electric Plant In Service	332	SG-U	100,009,571	-	-	-	-	-	-
Electric Plant In Service	333	SG-P	96,412,631	-	-	-	-	-	-
Electric Plant In Service	333	SG-U	50,661,145	-	-	-	-	-	-
Electric Plant In Service	334	SG-P	72,081,411	-	-	-	-	-	-
Electric Plant In Service	334	SG-U	14,575,404	-	-	-	-	-	-
Electric Plant In Service	335	SG-P	2,391,253	-	-	-	-	-	-
Electric Plant In Service	335	SG-U	172,138	-	-	-	-	-	-
Electric Plant In Service	336	SG-P	23,263,407	-	-	-	-	-	-
Electric Plant In Service	336	SG-U	3,091,425	-	-	-	-	-	-
Electric Plant In Service	340	SG	11,786,035	-	-	-	-	-	-
Electric Plant In Service	341	SG	97,525,470	-	-	-	-	-	-
Electric Plant In Service	343	SG	-	-	-	-	-	-	-
Electric Plant In Service	343	SG	2,883,890,877	-	-	-	-	-	-
Electric Plant In Service	344	SG	116,955	-	-	-	-	-	-
Electric Plant In Service	344	SG	165,088,467	-	-	-	-	-	-
Electric Plant In Service	345	SG	240,853,361	-	-	-	-	-	-
Electric Plant In Service	346	SG	11,756,127	-	-	-	-	-	-
Accum Prov For Deprec	108HP	SG	-	-	-	-	-	-	-
Accum Prov For Deprec	108HP	SG-P	(413,250,604)	-	-	-	-	-	(34,954,516)
Accum Prov For Deprec	108HP	SG-U	(97,872,768)	-	-	-	-	-	(15,130,568)
Accum Prov For Deprec	108OP	SG	(147,818)	-	-	-	-	-	83,144
Accum Prov For Deprec	108OP	SG	329,718,832	-	-	-	-	-	-
Accum Prov For Deprec	108SP	SG	(82,824,097)	-	-	-	-	-	(3,848,523)
Accum Prov For Deprec	108SP	SG-P	(16,246)	-	-	-	-	-	-
Accum Prov For Amort	111HP	SG-P	(3,295,121)	-	-	-	-	-	-
Electric Plant In Service	106	SG	83,492,168	-	-	-	-	-	-
			4,779,393,559	706,597	3,010,644	(91,614)	25,151,000	1,326,125	(45,552,871)

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation
Production Function FERC Account Balances In-Rates

UE-230172										
RATE YEAR 1 Adjustments - TOTAL COMPANY										
			6.2_R	6.3	8.1	8.4_R	8.10	8.11	9.1_R	
Sub Group	FERC	JAM Factor	Pro Forma Depreciation & Amortization Reserves - Year 1	End-of-Period Reserves - Historical	End-of-Period Plant Balances - Historical	Pro Forma Major Plant Additions - Year 1	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Capital Additions - Year 1	Production Factor - Year 1	RATE YEAR 1 NORMALIZED - TOTAL COMPANY
Steam Production	500	SG	-	-	-	-	-	-	-	168,302
Steam Production	501	SE	-	-	-	-	-	-	-	(83,491)
Steam Production	502	SG	-	-	-	-	-	-	-	85,313
Steam Production	506	SG	-	-	-	-	-	-	-	1,806,964
Steam Production	507	SG	-	-	-	-	-	-	-	7,560
Steam Production	511	SG	-	-	-	-	-	-	-	656,101
Steam Production	512	SG	-	-	-	-	-	-	-	88,028
Steam Production	513	SG	-	-	-	-	-	-	-	245,118
Steam Production	514	SG	-	-	-	-	-	-	-	37,757
Hydro Production	535	SG-P	-	-	-	-	-	-	-	8,980,374
Hydro Production	535	SG-U	-	-	-	-	-	-	-	2,876,726
Hydro Production	536	SG-P	-	-	-	-	-	-	-	164,926
Hydro Production	537	SG-P	-	-	-	-	-	-	-	4,302,814
Hydro Production	537	SG-U	-	-	-	-	-	-	-	327,473
Hydro Production	539	SG-P	-	-	-	-	-	-	-	12,449,498
Hydro Production	539	SG-U	-	-	-	-	-	-	-	6,504,788
Hydro Production	540	SG-P	-	-	-	-	-	-	-	2,139,319
Hydro Production	540	SG-U	-	-	-	-	-	-	-	91,791
Hydro Production	541	SG-P	-	-	-	-	-	-	-	381
Hydro Production	542	SG-P	-	-	-	-	-	-	-	856,844
Hydro Production	542	SG-U	-	-	-	-	-	-	-	21,069
Hydro Production	543	SG-P	-	-	-	-	-	-	-	679,082
Hydro Production	543	SG-U	-	-	-	-	-	-	-	237,858
Hydro Production	544	SG-P	-	-	-	-	-	-	-	955,815
Hydro Production	544	SG-U	-	-	-	-	-	-	-	290,173
Hydro Production	545	SG	-	-	-	-	-	-	7,188	1,333,313
Hydro Production	545	SG-P	-	-	-	-	-	-	-	3,096,186
Hydro Production	545	SG-U	-	-	-	-	-	-	-	890,348
Other Power Supply	548	SG	-	-	-	-	-	-	-	399,730
Other Power Supply	549	SG	-	-	-	-	-	1,643,675	8,909	8,228,432
Other Power Supply	550	SG	-	-	-	-	-	-	-	10,462,072
Other Power Supply	553	SG	-	-	-	-	-	-	-	16,419,085
Other Power Supply	554	SG	-	-	-	-	-	-	-	1,199,050
Other Power Supply	556	SG	-	-	-	-	-	-	-	1,089,056
Other Power Supply	557	SG	-	-	-	-	-	-	-	30,181,650
Depreciation	403HP	SG-P	-	-	-	-	-	-	2,509	22,564,570
Depreciation	403HP	SG-U	-	-	-	-	-	-	6,810	10,188,716
Depreciation	403OP	SG	-	-	-	-	-	1,224,633	31,555	5,936,587
Depreciation	403OP	SG	-	-	-	-	-	-	-	143,742,355
Depreciation	403SP	SG	-	-	-	-	-	-	10,733	7,408,122
Amortization	404HP	SG-P	-	-	-	-	-	-	-	312,376
Plant Held for Future Use	105	SG	-	-	-	-	-	-	-	4,089,847
Electric Plant In Service	310	SG	-	-	-	-	-	-	-	41,195,596
Electric Plant In Service	311	SG	-	-	19,859	-	-	-	-	8,486,611
Electric Plant In Service	312	SG	-	-	317,802	(2,322,752)	-	-	(12,589)	58,607,017
Electric Plant In Service	314	SG	-	-	235,984	-	-	-	-	35,757,038
Electric Plant In Service	315	SG	-	-	-	-	-	-	-	8,555,197
Electric Plant In Service	316	SG	-	-	26,706	-	-	-	-	1,426,293
Electric Plant In Service	330	SG	-	-	-	-	(5,348,513)	-	-	(5,348,513)
Electric Plant In Service	330	SG-P	-	-	49,465	-	-	-	-	32,368,298
Electric Plant In Service	330	SG-U	-	-	10,387	-	-	-	-	6,601,696
Electric Plant In Service	331	SG-P	-	-	2,743,843	-	-	-	-	273,914,270
Electric Plant In Service	331	SG-U	-	-	679,819	-	-	-	-	20,444,623
Electric Plant In Service	332	SG-P	-	-	2,707,704	62,165,597	-	-	336,938	500,850,497
Electric Plant In Service	332	SG-U	-	-	2,787,023	28,973,197	-	-	157,035	131,926,826
Electric Plant In Service	333	SG-P	-	-	595,374	-	-	-	-	97,008,005
Electric Plant In Service	333	SG-U	-	-	295,155	-	-	-	-	50,956,300
Electric Plant In Service	334	SG-P	-	-	788,523	-	-	-	-	72,869,935
Electric Plant In Service	334	SG-U	-	-	68,329	-	-	-	-	14,643,732
Electric Plant In Service	335	SG-P	-	-	(1,448)	-	-	-	-	2,389,805
Electric Plant In Service	335	SG-U	-	-	(3,033)	-	-	-	-	169,105
Electric Plant In Service	336	SG-P	-	-	129,049	-	-	-	-	23,392,455
Electric Plant In Service	336	SG-U	-	-	47,530	-	-	-	-	3,138,955
Electric Plant In Service	340	SG	-	-	167,799	-	-	-	-	11,953,834
Electric Plant In Service	341	SG	-	-	664,031	-	-	-	-	98,189,501
Electric Plant In Service	343	SG	-	-	-	-	-	-	-	-
Electric Plant In Service	343	SG	-	-	8,716,903	84,950,387	-	29,098,049	618,143	3,007,274,359
Electric Plant In Service	344	SG	-	-	565,253	-	-	-	-	682,208
Electric Plant In Service	344	SG	-	-	-	-	-	-	-	165,088,467
Electric Plant In Service	345	SG	-	-	271,203	-	-	-	-	241,124,563
Electric Plant In Service	346	SG	-	-	78,647	-	-	-	-	11,834,774
Accum Prov For Deprec	108HP	SG	-	-	-	-	1,136,374	-	-	1,136,374
Accum Prov For Deprec	108HP	SG-P	-	(10,286,276)	-	-	-	-	(189,453)	(458,680,850)
Accum Prov For Deprec	108HP	SG-U	-	(3,322,785)	-	-	-	-	(82,008)	(116,408,129)
Accum Prov For Deprec	108OP	SG	(286,448,913)	(71,737,067)	-	-	-	(65,755)	(1,552,459)	(359,868,868)
Accum Prov For Deprec	108OP	SG	-	-	-	-	-	-	-	329,718,832
Accum Prov For Deprec	108SP	SG	-	(2,661,546)	-	-	-	-	(20,859)	(89,355,025)
Accum Prov For Deprec	108SP	SG-P	-	16,246	-	-	-	-	-	-
Accum Prov For Amort	111HP	SG-P	(624,751)	(156,046)	-	-	-	-	-	(4,075,918)
Electric Plant In Service	106	SG	-	-	17,756,217	-	-	-	-	101,248,385
			(287,073,664)	(88,147,474)	39,718,125	173,766,430	(4,212,139)	31,900,601	(677,549)	4,630,648,327

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation
Production Function FERC Account Balances In-Rates

UE-230172								
RATE YEAR 2 Adjustments - TOTAL COMPANY								
			13.2_R	14.1_R	14.2_R	14.3_R	14.9	
			General Wage Increase (Pro Forma) - Year 2	Pro Forma Major Plant Additions - Year 2	Depreciation & Amortization Expense - Year 2	Pro Forma Depreciation & Amortization Reserve - Year 2	Confidential Wind Capital Additions - Year 2	
Sub Group	FERC	JAM Factor						RATE YEAR 2 NORMALIZED - TOTAL COMPANY
Steam Production	500	SG	51,661	-	-	-	-	219,963
Steam Production	501	SE	1,934	-	-	-	-	(81,558)
Steam Production	502	SG	-	-	-	-	-	85,313
Steam Production	506	SG	-	-	-	-	-	1,806,964
Steam Production	507	SG	-	-	-	-	-	7,560
Steam Production	511	SG	-	-	-	-	-	656,101
Steam Production	512	SG	4,413	-	-	-	-	92,441
Steam Production	513	SG	-	-	-	-	-	245,118
Steam Production	514	SG	-	-	-	-	-	37,757
Hydro Production	535	SG-P	267,789	-	-	-	-	9,248,163
Hydro Production	535	SG-U	179,646	-	-	-	-	3,056,372
Hydro Production	536	SG-P	-	-	-	-	-	164,926
Hydro Production	537	SG-P	-	-	-	-	-	4,302,814
Hydro Production	537	SG-U	-	-	-	-	-	327,473
Hydro Production	539	SG-P	-	-	-	-	-	12,449,498
Hydro Production	539	SG-U	-	-	-	-	-	6,504,788
Hydro Production	540	SG-P	-	-	-	-	-	2,139,319
Hydro Production	540	SG-U	-	-	-	-	-	91,791
Hydro Production	541	SG-P	-	-	-	-	-	381
Hydro Production	542	SG-P	-	-	-	-	-	856,844
Hydro Production	542	SG-U	-	-	-	-	-	21,069
Hydro Production	543	SG-P	-	-	-	-	-	679,082
Hydro Production	543	SG-U	-	-	-	-	-	237,858
Hydro Production	544	SG-P	-	-	-	-	-	955,815
Hydro Production	544	SG-U	-	-	-	-	-	290,173
Hydro Production	545	SG	-	-	-	-	-	1,333,313
Hydro Production	545	SG-P	46,251	-	-	-	-	3,142,437
Hydro Production	545	SG-U	9,053	-	-	-	-	899,401
Other Power Supply	548	SG	64,513	-	-	-	-	464,243
Other Power Supply	549	SG	-	-	-	-	4,957,899	13,186,331
Other Power Supply	550	SG	-	-	-	-	-	10,462,072
Other Power Supply	553	SG	7,771	-	-	-	-	16,426,856
Other Power Supply	554	SG	-	-	-	-	-	1,199,050
Other Power Supply	556	SG	-	-	-	-	-	1,089,056
Other Power Supply	557	SG	598,371	-	-	-	-	30,780,021
Depreciation	403HP	SG-P	-	-	165,100	-	-	22,729,670
Depreciation	403HP	SG-U	-	-	932,270	-	-	11,120,985
Depreciation	403OP	SG	-	-	-	-	29,887,881	35,824,468
Depreciation	403OP	SG	-	-	1,759,107	-	-	145,501,462
Depreciation	403SP	SG	-	-	(3,499)	-	-	7,404,623
Amortization	404HP	SG-P	-	-	-	-	-	312,376
Plant Held for Future Use	105	SG	-	-	-	-	-	4,089,847
Electric Plant In Service	310	SG	-	-	-	-	-	41,195,596
Electric Plant In Service	311	SG	-	-	-	-	-	8,486,611
Electric Plant In Service	312	SG	-	(120,748)	-	-	-	58,486,269
Electric Plant In Service	314	SG	-	-	-	-	-	35,757,038
Electric Plant In Service	315	SG	-	-	-	-	-	8,555,197
Electric Plant In Service	316	SG	-	-	-	-	-	1,426,293
Electric Plant In Service	330	SG	-	-	-	-	-	(5,348,513)
Electric Plant In Service	330	SG-P	-	-	-	-	-	32,368,298
Electric Plant In Service	330	SG-U	-	-	-	-	-	6,601,696
Electric Plant In Service	331	SG-P	-	-	-	-	-	273,914,270
Electric Plant In Service	331	SG-U	-	-	-	-	-	20,444,623
Electric Plant In Service	332	SG-P	-	6,303,566	-	-	-	507,154,063
Electric Plant In Service	332	SG-U	-	21,440,945	-	-	-	153,367,771
Electric Plant In Service	333	SG-P	-	-	-	-	-	97,008,005
Electric Plant In Service	333	SG-U	-	-	-	-	-	50,956,300
Electric Plant In Service	334	SG-P	-	-	-	-	-	72,869,935
Electric Plant In Service	334	SG-U	-	-	-	-	-	14,643,732
Electric Plant In Service	335	SG-P	-	-	-	-	-	2,389,805
Electric Plant In Service	335	SG-U	-	-	-	-	-	169,105
Electric Plant In Service	336	SG-P	-	-	-	-	-	23,392,455
Electric Plant In Service	336	SG-U	-	-	-	-	-	3,138,955
Electric Plant In Service	340	SG	-	-	-	-	-	11,953,834
Electric Plant In Service	341	SG	-	-	-	-	-	98,189,501
Electric Plant In Service	343	SG	-	-	-	-	710,155,088	710,155,088
Electric Plant In Service	343	SG	-	41,797,495	-	-	-	3,049,071,853
Electric Plant In Service	344	SG	-	-	-	-	-	682,208
Electric Plant In Service	344	SG	-	-	-	-	-	165,088,467
Electric Plant In Service	345	SG	-	-	-	-	-	241,124,563
Electric Plant In Service	346	SG	-	-	-	-	-	11,834,774
Accum Prov For Deprec	108HP	SG	-	-	-	-	-	1,136,374
Accum Prov For Deprec	108HP	SG-P	-	-	-	(18,723,388)	-	(477,404,237)
Accum Prov For Deprec	108HP	SG-U	-	-	-	(8,872,382)	-	(125,280,511)
Accum Prov For Deprec	108OP	SG	-	-	-	41,255	(13,130,332)	(372,957,945)
Accum Prov For Deprec	108OP	SG	-	-	-	(147,223,642)	-	182,495,190
Accum Prov For Deprec	108SP	SG	-	-	-	(2,024,305)	-	(91,379,330)
Accum Prov For Deprec	108SP	SG-P	-	-	-	-	-	-
Accum Prov For Amort	111HP	SG-P	-	-	-	(312,376)	-	(4,388,293)
Electric Plant In Service	106	SG	-	-	-	-	-	101,248,385
			1,231,402	69,421,257	2,852,977	(177,114,838)	731,870,536	5,258,909,662

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation
Production Function FERC Account Balances In-Rates

UE-230172									
RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (APPROVED)									
	4.2_R	4.3_R	4.9	4.1	4.13	5.4	6.1_R		
	FERC	JAM Factor	Unadjusted Balance	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Legal Expenses	Remove Non-Recurring Entries	Incremental O&M Expenses	Pro Forma Depreciation & Amortization Expense - Year 1
Steam Production	500	SG	986	2,365	10,078	-	-	-	-
Steam Production	501	SE	(6,804)	85	360	-	-	-	-
Steam Production	502	SG	6,807	-	-	-	-	-	-
Steam Production	506	SG	144,174	-	-	-	-	-	-
Steam Production	507	SG	603	-	-	-	-	-	-
Steam Production	511	SG	52,349	-	-	-	-	-	-
Steam Production	512	SG	5,961	202	861	-	-	-	-
Steam Production	513	SG	19,557	-	-	-	-	-	-
Steam Production	514	SG	3,013	-	-	-	-	-	-
Hydro Production	535	SG-P	652,026	12,260	52,238	-	-	-	-
Hydro Production	535	SG-U	186,259	8,225	35,044	-	-	-	-
Hydro Production	536	SG-P	13,159	-	-	-	-	-	-
Hydro Production	537	SG-P	343,312	-	-	-	-	-	-
Hydro Production	537	SG-U	26,128	-	-	-	-	-	-
Hydro Production	539	SG-P	993,318	-	-	-	-	-	-
Hydro Production	539	SG-U	519,003	-	-	-	-	-	-
Hydro Production	540	SG-P	170,692	-	-	-	-	-	-
Hydro Production	540	SG-U	7,324	-	-	-	-	-	-
Hydro Production	541	SG-P	30	-	-	-	-	-	-
Hydro Production	542	SG-P	68,366	-	-	-	-	-	-
Hydro Production	542	SG-U	1,681	-	-	-	-	-	-
Hydro Production	543	SG-P	54,162	-	-	-	-	-	-
Hydro Production	543	SG-U	18,978	-	-	-	-	-	-
Hydro Production	544	SG-P	76,262	-	-	-	-	-	-
Hydro Production	544	SG-U	23,152	-	-	-	-	-	-
Hydro Production	545	SG	(2,006,742)	-	-	-	2,006,742	105,809	-
Hydro Production	545	SG-P	235,898	2,118	9,022	-	-	-	-
Hydro Production	545	SG-U	68,858	414	1,766	-	-	-	-
Other Power Supply	548	SG	16,355	2,954	12,585	-	-	-	-
Other Power Supply	549	SG	524,672	-	-	-	-	-	-
Other Power Supply	550	SG	834,745	-	-	-	-	-	-
Other Power Supply	553	SG	1,308,170	356	1,516	-	-	-	-
Other Power Supply	554	SG	95,670	-	-	-	-	-	-
Other Power Supply	556	SG	86,893	-	-	-	-	-	-
Other Power Supply	557	SG	2,157,174	27,395	116,726	(7,310)	-	-	-
Depreciation	403HP	SG-P	1,763,236	-	-	-	-	-	36,940
Depreciation	403HP	SG-U	712,139	-	-	-	-	-	100,252
Depreciation	403OP	SG	11,475,508	-	-	-	-	-	366,813
Depreciation	403SP	SG	432,216	-	-	-	-	-	158,005
Amortization	404HP	SG-P	24,888	-	-	-	-	-	35
Plant Held for Future Use	105	SG	326,320	-	-	-	-	-	-
Electric Plant In Service	310	SG	3,286,905	-	-	-	-	-	-
Electric Plant In Service	311	SG	675,543	-	-	-	-	-	-
Electric Plant In Service	312	SG	4,837,098	-	-	-	-	-	-
Electric Plant In Service	314	SG	2,834,146	-	-	-	-	-	-
Electric Plant In Service	315	SG	682,600	-	-	-	-	-	-
Electric Plant In Service	316	SG	111,670	-	-	-	-	-	-
Electric Plant In Service	330	SG	-	-	-	-	-	-	-
Electric Plant In Service	330	SG-P	2,578,648	-	-	-	-	-	-
Electric Plant In Service	330	SG-U	525,906	-	-	-	-	-	-
Electric Plant In Service	331	SG-P	21,636,085	-	-	-	-	-	-
Electric Plant In Service	331	SG-U	1,576,990	-	-	-	-	-	-
Electric Plant In Service	332	SG-P	34,758,767	-	-	-	-	-	-
Electric Plant In Service	332	SG-U	7,979,541	-	-	-	-	-	-
Electric Plant In Service	333	SG-P	7,692,549	-	-	-	-	-	-
Electric Plant In Service	333	SG-U	4,042,140	-	-	-	-	-	-
Electric Plant In Service	334	SG-P	5,751,215	-	-	-	-	-	-
Electric Plant In Service	334	SG-U	1,162,939	-	-	-	-	-	-
Electric Plant In Service	335	SG-P	190,793	-	-	-	-	-	-
Electric Plant In Service	335	SG-U	13,734	-	-	-	-	-	-
Electric Plant In Service	336	SG-P	1,856,135	-	-	-	-	-	-
Electric Plant In Service	336	SG-U	246,658	-	-	-	-	-	-
Electric Plant In Service	340	SG	940,381	-	-	-	-	-	-
Electric Plant In Service	341	SG	7,781,340	-	-	-	-	-	-
Electric Plant In Service	343	SG	230,099,235	-	-	-	-	-	-
Electric Plant In Service	344	SG	13,181,373	-	-	-	-	-	-
Electric Plant In Service	345	SG	19,217,154	-	-	-	-	-	-
Electric Plant In Service	346	SG	937,995	-	-	-	-	-	-
Accum Prov For Deprec	108HP	SG	-	-	-	-	-	-	-
Accum Prov For Deprec	108HP	SG-P	(32,972,346)	-	-	-	-	-	(2,788,943)
Accum Prov For Deprec	108HP	SG-U	(7,809,050)	-	-	-	-	-	(1,207,234)
Accum Prov For Deprec	108OP	SG	26,295,738	-	-	-	-	-	6,634
Accum Prov For Deprec	108SP	SG	(6,608,350)	-	-	-	-	-	(307,065)
Accum Prov For Deprec	108SP	SG-P	(1,296)	-	-	-	-	-	-
Accum Prov For Amort	111HP	SG-P	(262,910)	-	-	-	-	-	-
Electric Plant In Service	106	SG	6,661,654	-	-	-	-	-	-
Total			381,337,499	56,374	240,195	(7,310)	2,006,742	105,809	(3,634,562)

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation
Production Function FERC Account Balances In-Rates**

UE-230172									
RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (APPROVED)									
		6.2_R	6.3	8.1	8.4_R	8.10	8.11	9.1_R	
		Pro Forma Depreciation & Amortization	End-of-Period Reserves - Historical	End-of-Period Plant Balances - Historical	Pro Forma Major Plant Additions - Year 1	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Capital Additions - Year 1	Production Factor - Year 1	APPROVED RATE YEAR 1 NORMALIZED - WA. ALLOC.
FERC	JAM Factor	Reserves - Year 1							
Steam Production	500	SG	-	-	-	-	-	-	13,428
Steam Production	501	SE	-	-	-	-	-	-	(6,359)
Steam Production	502	SG	-	-	-	-	-	-	6,807
Steam Production	506	SG	-	-	-	-	-	-	144,174
Steam Production	507	SG	-	-	-	-	-	-	603
Steam Production	511	SG	-	-	-	-	-	-	52,349
Steam Production	512	SG	-	-	-	-	-	-	7,024
Steam Production	513	SG	-	-	-	-	-	-	19,557
Steam Production	514	SG	-	-	-	-	-	-	3,013
Hydro Production	535	SG-P	-	-	-	-	-	-	716,524
Hydro Production	535	SG-U	-	-	-	-	-	-	229,528
Hydro Production	536	SG-P	-	-	-	-	-	-	13,159
Hydro Production	537	SG-P	-	-	-	-	-	-	343,312
Hydro Production	537	SG-U	-	-	-	-	-	-	26,128
Hydro Production	539	SG-P	-	-	-	-	-	-	993,318
Hydro Production	539	SG-U	-	-	-	-	-	-	519,003
Hydro Production	540	SG-P	-	-	-	-	-	-	170,692
Hydro Production	540	SG-U	-	-	-	-	-	-	7,324
Hydro Production	541	SG-P	-	-	-	-	-	-	30
Hydro Production	542	SG-P	-	-	-	-	-	-	68,366
Hydro Production	542	SG-U	-	-	-	-	-	-	1,681
Hydro Production	543	SG-P	-	-	-	-	-	-	54,182
Hydro Production	543	SG-U	-	-	-	-	-	-	18,978
Hydro Production	544	SG-P	-	-	-	-	-	-	76,262
Hydro Production	544	SG-U	-	-	-	-	-	-	23,152
Hydro Production	545	SG	-	-	-	-	-	573	106,382
Hydro Production	545	SG-P	-	-	-	-	-	-	247,038
Hydro Production	545	SG-U	-	-	-	-	-	-	71,039
Other Power Supply	548	SG	-	-	-	-	-	-	31,894
Other Power Supply	549	SG	-	-	-	-	131,145	711	656,528
Other Power Supply	550	SG	-	-	-	-	-	-	834,745
Other Power Supply	553	SG	-	-	-	-	-	-	1,310,042
Other Power Supply	554	SG	-	-	-	-	-	-	95,670
Other Power Supply	556	SG	-	-	-	-	-	-	86,893
Other Power Supply	557	SG	-	-	-	-	-	-	2,408,127
Depreciation	403HP	SG-P	-	-	-	-	-	200	1,800,377
Depreciation	403HP	SG-U	-	-	-	-	-	543	812,935
Depreciation	403OP	SG	-	-	-	-	97,711	2,518	11,942,550
Depreciation	403SP	SG	-	-	-	-	-	856	591,078
Amortization	404HP	SG-P	-	-	-	-	-	-	24,924
Plant Held for Future Use	105	SG	-	-	-	-	-	-	326,320
Electric Plant In Service	310	SG	-	-	-	-	-	-	3,286,905
Electric Plant In Service	311	SG	-	-	1,584	-	-	-	677,128
Electric Plant In Service	312	SG	-	-	25,357	(185,327)	-	(1,004)	4,676,123
Electric Plant In Service	314	SG	-	-	18,829	-	-	-	2,852,975
Electric Plant In Service	315	SG	-	-	-	-	-	-	682,600
Electric Plant In Service	316	SG	-	-	2,131	-	-	-	113,801
Electric Plant In Service	330	SG	-	-	-	-	(426,746)	-	(426,746)
Electric Plant In Service	330	SG-P	-	-	3,947	-	-	-	2,582,594
Electric Plant In Service	330	SG-U	-	-	829	-	-	-	526,735
Electric Plant In Service	331	SG-P	-	-	218,925	-	-	-	21,855,010
Electric Plant In Service	331	SG-U	-	-	54,241	-	-	-	1,631,231
Electric Plant In Service	332	SG-P	-	-	216,042	4,960,055	-	26,883	39,961,

PacifiCorp
Washington 2025 Power Cost Only Rate Case
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Production Function FERC Account Balances In-Rates

UE-230172								
RATE YEAR 2 Adjustments - WA ALLOC. (APPROVED)								
			13.2_R	14.1_R	14.2_R	14.3_R	14.9	
	FERC	JAM Factor	General Wage Increase (Pro Forma) - Year 2	Pro Forma Major Plant Additions - Year 2	Depreciation & Amortization Expense - Year 2	Pro Forma Depreciation & Amortization Reserve - Year 2	Confidential Wind Capital Additions - Year 2	APPROVED RATE YEAR 2 NORMALIZED - WA. ALLOC.
Steam Production	500	SG	4,122	-	-	-	-	17,550
Steam Production	501	SE	147	-	-	-	-	(6,212)
Steam Production	502	SG	-	-	-	-	-	6,807
Steam Production	506	SG	-	-	-	-	-	144,174
Steam Production	507	SG	-	-	-	-	-	603
Steam Production	511	SG	-	-	-	-	-	52,349
Steam Production	512	SG	352	-	-	-	-	7,376
Steam Production	513	SG	-	-	-	-	-	19,557
Steam Production	514	SG	-	-	-	-	-	3,013
Hydro Production	535	SG-P	21,366	-	-	-	-	737,890
Hydro Production	535	SG-U	14,334	-	-	-	-	243,861
Hydro Production	536	SG-P	-	-	-	-	-	13,159
Hydro Production	537	SG-P	-	-	-	-	-	343,312
Hydro Production	537	SG-U	-	-	-	-	-	26,128
Hydro Production	539	SG-P	-	-	-	-	-	993,318
Hydro Production	539	SG-U	-	-	-	-	-	519,003
Hydro Production	540	SG-P	-	-	-	-	-	170,692
Hydro Production	540	SG-U	-	-	-	-	-	7,324
Hydro Production	541	SG-P	-	-	-	-	-	30
Hydro Production	542	SG-P	-	-	-	-	-	68,366
Hydro Production	542	SG-U	-	-	-	-	-	1,681
Hydro Production	543	SG-P	-	-	-	-	-	54,182
Hydro Production	543	SG-U	-	-	-	-	-	18,978
Hydro Production	544	SG-P	-	-	-	-	-	76,262
Hydro Production	544	SG-U	-	-	-	-	-	23,152
Hydro Production	545	SG	-	-	-	-	-	106,382
Hydro Production	545	SG-P	3,690	-	-	-	-	250,728
Hydro Production	545	SG-U	722	-	-	-	-	71,761
Other Power Supply	548	SG	5,147	-	-	-	-	37,041
Other Power Supply	549	SG	-	-	-	-	395,580	1,052,108
Other Power Supply	550	SG	-	-	-	-	-	834,745
Other Power Supply	553	SG	620	-	-	-	-	1,310,662
Other Power Supply	554	SG	-	-	-	-	-	95,670
Other Power Supply	556	SG	-	-	-	-	-	86,893
Other Power Supply	557	SG	47,743	-	-	-	-	2,455,869
Depreciation	403HP	SG-P	-	-	13,173	-	-	1,813,550
Depreciation	403HP	SG-U	-	-	74,384	-	-	887,319
Depreciation	403OP	SG	-	-	140,355	-	2,384,688	14,467,592
Depreciation	403SP	SG	-	-	(279)	-	-	590,798
Amortization	404HP	SG-P	-	-	-	-	-	24,924
Plant Held for Future Use	105	SG	-	-	-	-	-	326,320
Electric Plant In Service	310	SG	-	-	-	-	-	3,286,905
Electric Plant In Service	311	SG	-	-	-	-	-	677,128
Electric Plant In Service	312	SG	-	(9,634)	-	-	-	4,666,489
Electric Plant In Service	314	SG	-	-	-	-	-	2,852,975
Electric Plant In Service	315	SG	-	-	-	-	-	682,600
Electric Plant In Service	316	SG	-	-	-	-	-	113,801
Electric Plant In Service	330	SG	-	-	-	-	-	(426,746)
Electric Plant In Service	330	SG-P	-	-	-	-	-	2,582,594
Electric Plant In Service	330	SG-U	-	-	-	-	-	526,735
Electric Plant In Service	331	SG-P	-	-	-	-	-	21,855,010
Electric Plant In Service	331	SG-U	-	-	-	-	-	1,631,231
Electric Plant In Service	332	SG-P	-	502,947	-	-	-	40,464,694
Electric Plant In Service	332	SG-U	-	1,710,725	-	-	-	12,236,873
Electric Plant In Service	333	SG-P	-	-	-	-	-	7,740,053
Electric Plant In Service	333	SG-U	-	-	-	-	-	4,065,690
Electric Plant In Service	334	SG-P	-	-	-	-	-	5,814,130
Electric Plant In Service	334	SG-U	-	-	-	-	-	1,168,391
Electric Plant In Service	335	SG-P	-	-	-	-	-	190,677
Electric Plant In Service	335	SG-U	-	-	-	-	-	13,493
Electric Plant In Service	336	SG-P	-	-	-	-	-	1,866,432
Electric Plant In Service	336	SG-U	-	-	-	-	-	250,450
Electric Plant In Service	340	SG	-	-	-	-	-	953,770
Electric Plant In Service	341	SG	-	-	-	-	-	7,834,322
Electric Plant In Service	343	SG	-	3,334,929	-	-	56,661,694	299,940,351
Electric Plant In Service	344	SG	-	-	-	-	-	13,226,473
Electric Plant In Service	345	SG	-	-	-	-	-	19,238,792
Electric Plant In Service	346	SG	-	-	-	-	-	944,270
Accum Prov For Deprec	108HP	SG	-	-	-	-	-	90,669
Accum Prov For Deprec	108HP	SG-P	-	-	-	(1,493,897)	-	(38,091,022)
Accum Prov For Deprec	108HP	SG-U	-	-	-	(707,908)	-	(9,995,853)
Accum Prov For Deprec	108OP	SG	-	-	-	(11,743,355)	(1,047,640)	(15,196,599)
Accum Prov For Deprec	108SP	SG	-	-	-	(161,515)	-	(7,290,953)
Accum Prov For Deprec	108SP	SG-P	-	-	-	-	-	-
Accum Prov For Amort	111HP	SG-P	-	-	-	(24,924)	-	(350,132)
Electric Plant In Service	106	SG	-	-	-	-	-	8,078,383
Total			98,244	5,538,968	227,633	(14,131,599)	58,394,321	419,596,994

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation
Production Function FERC Account Balances In-Rates

UE-230172									
RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (REVISED)									
	4.2_R	4.3_R	4.9	4.1	4.13	5.4	6.1_R		
	FERC	JAM Factor	Unadjusted Balance	General Wage Increase (Annualizing)	General Wage Increase (Pro Forma)	Legal Expenses	Remove Non-Recurring Entries	Incremental O&M Expenses	Pro Forma Depreciation & Amortization Expense - Year 1
Steam Production	500	SG	976	2,341	9,974	-	-	-	-
Steam Production	501	SE	(7,054)	88	373	-	-	-	-
Steam Production	502	SG	6,737	-	-	-	-	-	-
Steam Production	506	SG	142,697	-	-	-	-	-	-
Steam Production	507	SG	597	-	-	-	-	-	-
Steam Production	511	SG	51,813	-	-	-	-	-	-
Steam Production	512	SG	5,900	200	852	-	-	-	-
Steam Production	513	SG	19,357	-	-	-	-	-	-
Steam Production	514	SG	2,982	-	-	-	-	-	-
Hydro Production	535	SG-P	645,348	12,135	51,703	-	-	-	-
Hydro Production	535	SG-U	184,351	8,141	34,685	-	-	-	-
Hydro Production	536	SG-P	13,024	-	-	-	-	-	-
Hydro Production	537	SG-P	339,796	-	-	-	-	-	-
Hydro Production	537	SG-U	25,861	-	-	-	-	-	-
Hydro Production	539	SG-P	983,145	-	-	-	-	-	-
Hydro Production	539	SG-U	513,687	-	-	-	-	-	-
Hydro Production	540	SG-P	168,943	-	-	-	-	-	-
Hydro Production	540	SG-U	7,249	-	-	-	-	-	-
Hydro Production	541	SG-P	30	-	-	-	-	-	-
Hydro Production	542	SG-P	67,666	-	-	-	-	-	-
Hydro Production	542	SG-U	1,664	-	-	-	-	-	-
Hydro Production	543	SG-P	53,628	-	-	-	-	-	-
Hydro Production	543	SG-U	18,784	-	-	-	-	-	-
Hydro Production	544	SG-P	75,481	-	-	-	-	-	-
Hydro Production	544	SG-U	22,915	-	-	-	-	-	-
Hydro Production	545	SG	(1,986,191)	-	-	-	1,986,191	104,725	-
Hydro Production	545	SG-P	233,482	2,096	8,930	-	-	-	-
Hydro Production	545	SG-U	68,153	410	1,748	-	-	-	-
Other Power Supply	548	SG	16,188	2,923	12,456	-	-	-	-
Other Power Supply	549	SG	519,299	-	-	-	-	-	-
Other Power Supply	550	SG	826,197	-	-	-	-	-	-
Other Power Supply	553	SG	1,294,773	352	1,500	-	-	-	-
Other Power Supply	554	SG	94,690	-	-	-	-	-	-
Other Power Supply	556	SG	86,003	-	-	-	-	-	-
Other Power Supply	557	SG	2,135,082	27,115	115,530	(7,235)	-	-	-
Depreciation	403HP	SG-P	1,745,178	-	-	-	-	-	36,562
Depreciation	403HP	SG-U	704,846	-	-	-	-	-	99,226
Depreciation	403OP	SG	11,357,985	-	-	-	-	-	363,056
Depreciation	403SP	SG	427,790	-	-	-	-	-	156,387
Amortization	404HP	SG-P	24,633	-	-	-	-	-	35
Plant Held for Future Use	105	SG	322,978	-	-	-	-	-	-
Electric Plant In Service	310	SG	3,253,243	-	-	-	-	-	-
Electric Plant In Service	311	SG	668,625	-	-	-	-	-	-
Electric Plant In Service	312	SG	4,787,561	-	-	-	-	-	-
Electric Plant In Service	314	SG	2,805,121	-	-	-	-	-	-
Electric Plant In Service	315	SG	675,609	-	-	-	-	-	-
Electric Plant In Service	316	SG	110,526	-	-	-	-	-	-
Electric Plant In Service	330	SG	-	-	-	-	-	-	-
Electric Plant In Service	330	SG-P	2,552,239	-	-	-	-	-	-
Electric Plant In Service	330	SG-U	520,520	-	-	-	-	-	-
Electric Plant In Service	331	SG-P	21,414,505	-	-	-	-	-	-
Electric Plant In Service	331	SG-U	1,560,839	-	-	-	-	-	-
Electric Plant In Service	332	SG-P	34,402,794	-	-	-	-	-	-
Electric Plant In Service	332	SG-U	7,897,821	-	-	-	-	-	-
Electric Plant In Service	333	SG-P	7,613,768	-	-	-	-	-	-
Electric Plant In Service	333	SG-U	4,000,744	-	-	-	-	-	-
Electric Plant In Service	334	SG-P	5,692,316	-	-	-	-	-	-
Electric Plant In Service	334	SG-U	1,151,029	-	-	-	-	-	-
Electric Plant In Service	335	SG-P	188,839	-	-	-	-	-	-
Electric Plant In Service	335	SG-U	13,594	-	-	-	-	-	-
Electric Plant In Service	336	SG-P	1,837,126	-	-	-	-	-	-
Electric Plant In Service	336	SG-U	244,132	-	-	-	-	-	-
Electric Plant In Service	340	SG	930,751	-	-	-	-	-	-
Electric Plant In Service	341	SG	7,701,650	-	-	-	-	-	-
Electric Plant In Service	343	SG	227,742,738	-	-	-	-	-	-
Electric Plant In Service	344	SG	13,046,380	-	-	-	-	-	-
Electric Plant In Service	345	SG	19,020,346	-	-	-	-	-	-
Electric Plant In Service	346	SG	928,389	-	-	-	-	-	-
Accum Prov For Deprec	108HP	SG	-	-	-	-	-	-	-
Accum Prov For Deprec	108HP	SG-P	(32,634,669)	-	-	-	-	-	(2,760,381)
Accum Prov For Deprec	108HP	SG-U	(7,729,076)	-	-	-	-	-	(1,194,871)
Accum Prov For Deprec	108OP	SG	26,026,437	-	-	-	-	-	6,566
Accum Prov For Deprec	108SP	SG	(6,540,673)	-	-	-	-	-	(303,920)
Accum Prov For Deprec	108SP	SG-P	(1,283)	-	-	-	-	-	-
Accum Prov For Amort	111HP	SG-P	(260,218)	-	-	-	-	-	-
Electric Plant In Service	106	SG	6,593,431	-	-	-	-	-	-
			377,431,817	55,800	237,752	(7,235)	1,986,191	104,725	(3,597,340)

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UE-230172										
RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (REVISED)										
6.2_R6.38.18.4_R8.108.119.1_R										
Pro Forma Depreciation & Amortization										
End-of-Period Reserves - Historical										
End-of-Period Plant Balances - Historical										
Pro Forma Major Plant Additions - Year 1										
Klamath Hydroelectric Assets Transfer - Year 1										
Confidential Wind Capital Additions - Year 1										
Production Factor - Year 1										
REVISED RATE YEAR 1 NORMALIZED - WA. ALLOC.										
FERC	JAM Factor	Reserves - Year 1	Reserves - Historical	Plant Balances - Historical	Year 1	Year 1	Year 1	Year 1		
Steam Production	500	SG	-	-	-	-	-	-	13,291	
Steam Production	501	SE	-	-	-	-	-	-	(6,593)	
Steam Production	502	SG	-	-	-	-	-	-	6,737	
Steam Production	506	SG	-	-	-	-	-	-	142,697	
Steam Production	507	SG	-	-	-	-	-	-	597	
Steam Production	511	SG	-	-	-	-	-	-	51,813	
Steam Production	512	SG	-	-	-	-	-	-	6,952	
Steam Production	513	SG	-	-	-	-	-	-	19,357	
Steam Production	514	SG	-	-	-	-	-	-	2,982	
Hydro Production	535	SG-P	-	-	-	-	-	-	709,186	
Hydro Production	535	SG-U	-	-	-	-	-	-	227,177	
Hydro Production	536	SG-P	-	-	-	-	-	-	13,024	
Hydro Production	537	SG-P	-	-	-	-	-	-	339,796	
Hydro Production	537	SG-U	-	-	-	-	-	-	25,861	
Hydro Production	539	SG-P	-	-	-	-	-	-	983,145	
Hydro Production	539	SG-U	-	-	-	-	-	-	513,687	
Hydro Production	540	SG-P	-	-	-	-	-	-	168,943	
Hydro Production	540	SG-U	-	-	-	-	-	-	7,249	
Hydro Production	541	SG-P	-	-	-	-	-	-	30	
Hydro Production	542	SG-P	-	-	-	-	-	-	67,666	
Hydro Production	542	SG-U	-	-	-	-	-	-	1,664	
Hydro Production	543	SG-P	-	-	-	-	-	-	53,628	
Hydro Production	543	SG-U	-	-	-	-	-	-	18,784	
Hydro Production	544	SG-P	-	-	-	-	-	-	75,481	
Hydro Production	544	SG-U	-	-	-	-	-	-	22,915	
Hydro Production	545	SG	-	-	-	-	-	568	105,293	
Hydro Production	545	SG-P	-	-	-	-	-	-	244,508	
Hydro Production	545	SG-U	-	-	-	-	-	-	70,311	
Other Power Supply	548	SG	-	-	-	-	-	-	31,567	
Other Power Supply	549	SG	-	-	-	-	129,802	704	649,805	
Other Power Supply	550	SG	-	-	-	-	-	-	826,197	
Other Power Supply	553	SG	-	-	-	-	-	-	1,296,626	
Other Power Supply	554	SG	-	-	-	-	-	-	94,690	
Other Power Supply	556	SG	-	-	-	-	-	-	86,003	
Other Power Supply	557	SG	-	-	-	-	-	-	2,383,465	
Depreciation	403HP	SG-P	-	-	-	-	-	198	1,781,939	
Depreciation	403HP	SG-U	-	-	-	-	-	538	804,609	
Depreciation	403OP	SG	-	-	-	-	96,710	2,492	11,820,243	
Depreciation	403SP	SG	-	-	-	-	-	848	585,024	
Amortization	404HP	SG-P	-	-	-	-	-	-	24,668	
Plant Held for Future Use	105	SG	-	-	-	-	-	-	322,978	
Electric Plant In Service	310	SG	-	-	-	-	-	-	3,253,243	
Electric Plant In Service	311	SG	-	-	1,568	-	-	-	670,193	
Electric Plant In Service	312	SG	-	-	25,097	(183,429)	-	(994)	4,628,234	
Electric Plant In Service	314	SG	-	-	18,636	-	-	-	2,823,757	
Electric Plant In Service	315	SG	-	-	-	-	-	-	675,609	
Electric Plant In Service	316	SG	-	-	2,109	-	-	-	112,635	
Electric Plant In Service	330	SG	-	-	-	-	(422,376)	-	(422,376)	
Electric Plant In Service	330	SG-P	-	-	3,906	-	-	-	2,556,146	
Electric Plant In Service	330	SG-U	-	-	820	-	-	-	521,340	
Electric Plant In Service	331	SG-P	-	-	216,683	-	-	-	21,631,188	
Electric Plant In Service	331	SG-U	-	-	53,686	-	-	-	1,614,525	
Electric Plant In Service	332	SG-P	-	-	213,829	4,909,258	-	26,608	39,552,489	
Electric Plant In Service	332	SG-U	-	-	220,093	2,288,032	-	12,401	10,418,347	
Electric Plant In Service	333	SG-P	-	-	47,017	-	-	-	7,660,785	
Electric Plant In Service	333	SG-U	-	-	23,309	-	-	-	4,024,052	
Electric Plant In Service	334	SG-P	-	-	62,270	-	-	-	5,754,586	
Electric Plant In Service	334	SG-U	-	-	5,396	-	-	-	1,156,425	
Electric Plant In Service	335	SG-P	-	-	(114)	-	-	-	188,724	
Electric Plant In Service	335	SG-U	-	-	(239)	-	-	-	13,354	
Electric Plant In Service	336	SG-P	-	-	10,191	-	-	-	1,847,317	
Electric Plant In Service	336	SG-U	-	-	3,753	-	-	-	247,885	
Electric Plant In Service	340	SG	-	-	13,251	-	-	-	944,002	
Electric Plant In Service	341	SG	-	-	52,439	-	-	-	7,754,089	
Electric Plant In Service	343	SG	-	-	688,379	6,708,587	2,297,892	48,815	237,486,411	
Electric Plant In Service	344	SG	-	-	44,638	-	-	-	13,091,018	
Electric Plant In Service	345	SG	-	-	21,417	-	-	-	19,041,764	
Electric Plant In Service	346	SG	-	-	6,211	-	-	-	934,600	
Accum Prov For Deprec	108HP	SG	-	-	-	-	89,740	-	89,740	
Accum Prov For Deprec	108HP	SG-P	-	(812,314)	-	-	-	(14,961)	(36,222,325)	
Accum Prov For Deprec	108HP	SG-U	-	(262,403)	-	-	-	(6,476)	(9,192,826)	
Accum Prov For Deprec	108OP	SG	(22,621,057)	(5,665,123)	-	-	(5,193)	(122,599)	(2,380,968)	
Accum Prov For Deprec	108SP	SG	-	(210,184)	-	-	-	(1,647)	(7,056,424)	
Accum Prov For Deprec	108SP	SG-P	-	1,283	-	-	-	-	-	
Accum Prov For Amort	111HP	SG-P	(49,337)	(12,323)	-	-	-	-	(321,878)	
Electric Plant In Service	106	SG	-	-	1,402,220	-	-	-	7,995,651	
			(22,670,394)	(6,961,063)	3,136,566	13,722,448	(332,635)	2,519,211	(53,506)	365,685,309

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Production Function FERC Account Balances In-Rates

		UE-230172								
		RATE YEAR 2 Adjustments - WA ALLOC. (REVISED)								
		13.2_R	14.1_R	14.2_R	14.3_R	14.9				
		General Wage Increase (Pro Forma) - Year 2	Pro Forma Major Plant Additions - Year 2	Depreciation & Amortization Expense - Year 2	Pro Forma Depreciation & Amortization Reserve - Year 2	Confidential Wind Capital Additions - Year 2				
FERC	JAM Factor						REVISED RATE YEAR 2 NORMALIZED - WA. ALLOC.	ADJUSTMENT		
Steam Production	500	SG	4,080	-	-	-	17,371	(180)		
Steam Production	501	SE	153	-	-	-	(6,441)	(229)		
Steam Production	502	SG	-	-	-	-	6,737	(70)		
Steam Production	506	SG	-	-	-	-	142,697	(1,477)		
Steam Production	507	SG	-	-	-	-	597	(6)		
Steam Production	511	SG	-	-	-	-	51,813	(536)		
Steam Production	512	SG	349	-	-	-	7,300	(76)		
Steam Production	513	SG	-	-	-	-	19,357	(200)		
Steam Production	514	SG	-	-	-	-	2,982	(31)		
Hydro Production	535	SG-P	21,147	-	-	-	730,333	(7,557)		
Hydro Production	535	SG-U	14,187	-	-	-	241,364	(2,497)		
Hydro Production	536	SG-P	-	-	-	-	13,024	(135)		
Hydro Production	537	SG-P	-	-	-	-	339,796	(3,516)		
Hydro Production	537	SG-U	-	-	-	-	25,861	(268)		
Hydro Production	539	SG-P	-	-	-	-	983,145	(10,173)		
Hydro Production	539	SG-U	-	-	-	-	513,687	(5,315)		
Hydro Production	540	SG-P	-	-	-	-	168,943	(1,748)		
Hydro Production	540	SG-U	-	-	-	-	7,249	(75)		
Hydro Production	541	SG-P	-	-	-	-	30	(0)		
Hydro Production	542	SG-P	-	-	-	-	67,666	(700)		
Hydro Production	542	SG-U	-	-	-	-	1,664	(17)		
Hydro Production	543	SG-P	-	-	-	-	53,628	(555)		
Hydro Production	543	SG-U	-	-	-	-	18,784	(194)		
Hydro Production	544	SG-P	-	-	-	-	75,481	(781)		
Hydro Production	544	SG-U	-	-	-	-	22,915	(237)		
Hydro Production	545	SG	-	-	-	-	105,293	(1,089)		
Hydro Production	545	SG-P	3,652	-	-	-	248,160	(2,568)		
Hydro Production	545	SG-U	715	-	-	-	71,026	(735)		
Other Power Supply	548	SG	5,095	-	-	-	36,662	(379)		
Other Power Supply	549	SG	-	-	-	-	391,529	(10,775)		
Other Power Supply	550	SG	-	-	-	-	826,197	(8,549)		
Other Power Supply	553	SG	614	-	-	-	1,297,240	(13,423)		
Other Power Supply	554	SG	-	-	-	-	94,690	(980)		
Other Power Supply	556	SG	-	-	-	-	86,003	(890)		
Other Power Supply	557	SG	47,254	-	-	-	2,430,718	(25,151)		
Depreciation	403HP	SG-P	-	-	13,038	-	1,794,977	(18,573)		
Depreciation	403HP	SG-U	-	-	73,622	-	878,231	(9,087)		
Depreciation	403OP	SG	-	-	138,918	-	14,319,427	(148,166)		
Depreciation	403SP	SG	-	-	(276)	-	584,748	(6,050)		
Amortization	404HP	SG-P	-	-	-	-	24,668	(255)		
Plant Held for Future Use	105	SG	-	-	-	-	322,978	(3,342)		
Electric Plant In Service	310	SG	-	-	-	-	3,253,243	(33,662)		
Electric Plant In Service	311	SG	-	-	-	-	670,193	(6,935)		
Electric Plant In Service	312	SG	-	(9,536)	-	-	4,618,699	(47,791)		
Electric Plant In Service	314	SG	-	-	-	-	2,823,757	(29,218)		
Electric Plant In Service	315	SG	-	-	-	-	675,609	(6,991)		
Electric Plant In Service	316	SG	-	-	-	-	112,635	(1,165)		
Electric Plant In Service	330	SG	-	-	-	-	(422,376)	4,370		
Electric Plant In Service	330	SG-P	-	-	-	-	2,556,146	(26,449)		
Electric Plant In Service	330	SG-U	-	-	-	-	521,340	(5,394)		
Electric Plant In Service	331	SG-P	-	-	-	-	21,631,188	(223,822)		
Electric Plant In Service	331	SG-U	-	-	-	-	1,614,525	(16,706)		
Electric Plant In Service	332	SG-P	-	497,797	-	-	40,050,286	(414,408)		
Electric Plant In Service	332	SG-U	-	1,693,205	-	-	12,111,553	(125,321)		
Electric Plant In Service	333	SG-P	-	-	-	-	7,660,785	(79,268)		
Electric Plant In Service	333	SG-U	-	-	-	-	4,024,052	(41,638)		
Electric Plant In Service	334	SG-P	-	-	-	-	5,754,586	(59,544)		
Electric Plant In Service	334	SG-U	-	-	-	-	1,156,425	(11,966)		
Electric Plant In Service	335	SG-P	-	-	-	-	188,724	(1,953)		
Electric Plant In Service	335	SG-U	-	-	-	-	13,354	(138)		
Electric Plant In Service	336	SG-P	-	-	-	-	1,847,317	(19,115)		
Electric Plant In Service	336	SG-U	-	-	-	-	247,885	(2,565)		
Electric Plant In Service	340	SG	-	-	-	-	944,002	(9,768)		
Electric Plant In Service	341	SG	-	-	-	-	7,754,089	(80,233)		
Electric Plant In Service	343	SG	-	3,300,775	-	-	56,081,409	(296,868,596)	(3,071,756)	
Electric Plant In Service	344	SG	-	-	-	-	13,091,018	(135,455)		
Electric Plant In Service	345	SG	-	-	-	-	19,041,764	(197,029)		
Electric Plant In Service	346	SG	-	-	-	-	934,600	(9,670)		
Accum Prov For Deprec	108HP	SG	-	-	-	-	89,740	(929)		
Accum Prov For Deprec	108HP	SG-P	-	-	-	(1,478,598)	(37,700,923)	390,099		
Accum Prov For Deprec	108HP	SG-U	-	-	-	(700,658)	(9,893,483)	102,370		
Accum Prov For Deprec	108OP	SG	-	-	-	(11,623,089)	(1,036,911)	(15,040,968)	155,632	
Accum Prov For Deprec	108SP	SG	-	-	-	(159,861)	(7,216,285)	74,668		
Accum Prov For Deprec	108SP	SG-P	-	-	-	-	-	-		
Accum Prov For Amort	111HP	SG-P	-	-	-	(24,668)	(346,546)	3,586		
Electric Plant In Service	106	SG	-	-	-	-	7,995,651	(82,733)		
			97,245	5,482,242	225,301	(13,986,874)	57,796,292	415,299,515	(4,297,479)	

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation
General & Intangible Plant Balances In-Rates
Production Function Only

<u>Existing Allocation</u>					<u>New Allocation</u>					<u>Adjustment Washington Allocated</u>
General Plant - Production Locations	Total Company	Allocation Factor	Factor %	Washington Allocated	General Plant - Production Locations	Total Company	Allocation Factor	Factor %	Washington Allocated	
Electric Plant In Service	51,741,318	SG	7.979%	4,128,325	Electric Plant In Service	51,741,318	SG-F	7.897%	4,086,046	(42,279)
Depreciation Expense	1,994,308	SG	7.979%	159,121	Depreciation Expense	1,994,308	SG-F	7.897%	157,492	(1,630)
Accum Prov For Deprec	(27,027,724)	SG	7.979%	(2,156,482)	Accum Prov For Deprec	(27,027,724)	SG-F	7.897%	(2,134,397)	22,085
Intangible Plant - Production Locations	Total Company	Allocation Factor	Factor %	Washington Allocated	Intangible Plant - Production Locations	Total Company	Allocation Factor	Factor %	Washington Allocated	
Electric Plant In Service	226,262,754	SG	7.979%	18,053,002	Electric Plant In Service	226,262,754	SG-F	7.897%	17,868,117	(184,885)
Amortization Expense	6,182,397	SG	7.979%	493,280	Amortization Expense	6,182,397	SG-F	7.897%	488,228	(5,052)
Accum Prov For Amort	(151,598,974)	SG	7.979%	(12,095,745)	Accum Prov For Amort	(151,598,974)	SG-F	7.897%	(11,971,870)	123,875

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocation
Allocation Factors Comparison

Currently Approved System Generation	7.979%
Currently Approved System Energy	7.616%
Proposed System Generation - Fixed	7.897%

2023 Annual Results of Operations¹

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
SG	7.618%	7.874%	7.970%	8.127%

SGF	7.897%
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Note 1 - 2020 Protocol Results of Operations

**PacifiCorp
Washington 2025 PCORC & Allocation Update
Direct Assignment of Chehalis Gas Generation**

	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446	-	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456	-	-	-
Total Operating Revenues		-	-	-
Operating Expenses:				
Steam Production	500-516	-	-	-
Nuclear Production	517-534	-	-	-
Hydro Production	535-545	-	-	-
Other Power Supply	546-559	1,786,244	8,059,584	6,273,340
Transmission	560-579	-	-	-
Distribution	580-599	-	-	-
Customer Accounting	901-906	-	-	-
Customer Service & Info	907-910	-	-	-
Sales	911-919	-	-	-
Administrative & General	920-935	-	-	-
Total O&M Expenses		1,786,244	8,059,584	6,273,340
Depreciation	403***	3,162,020	14,267,125	11,105,104
Amortization	404-407	62,485	281,932	219,447
Taxes Other Than Income	408	-	-	-
Income Taxes - Federal	Modelled	-	-	-
Income Taxes - State	Modelled	-	-	-
Income Taxes - Def Net	41010-41111	-	-	-
Investment Tax Credit Adj.	41131-41149	-	-	-
Misc Revenue & Expense	4116*-4119*, 4311, 421	-	-	-
Total Operating Expenses:		5,010,749	22,608,641	17,597,892
Operating Rev For Return:		(5,010,749)	(22,608,641)	(17,597,892)
Rate Base:				
Electric Plant In Service	301-399, 106	89,247,404	402,686,790	313,439,385
Plant Held for Future Use	105	-	-	-
Misc Deferred Debits	182M, 186M	-	-	-
Elec Plant Acq Adj	114, 115	-	-	-
Nuclear Fuel	120	-	-	-
Prepayments	165	-	-	-
Fuel Stock	151-152, 25316, 25317, 25319	-	-	-
Material & Supplies	154, 163,24318	-	-	-
Working Capital	*WC	-	-	-
Weatherization	124	-	-	-
Misc Rate Base	141, 18222	-	-	-
Total Electric Plant:		89,247,404	402,686,790	313,439,385
Rate Base Deductions:				
Accum Prov For Deprec	108***	(42,101,302)	(189,962,255)	(147,860,953)
Accum Prov For Amort	111***	(1,903,404)	(8,588,214)	(6,684,809)
Accum Def Income Tax	190, 281-283	-	-	-
Unamortized ITC	255	-	-	-
Customer Adv For Const	252	-	-	-
Customer Service Deposits	235	-	-	-
Misc Rate Base Deductions	228*-230, 253*, 254*	(52,058)	(234,889)	(182,830)
Total Rate Base Deductions		(44,056,765)	(198,785,357)	(154,728,593)
Total Rate Base:		45,190,640	203,901,432	158,710,793
TAX CALCULATION INPUTS:				
Other Deductions				
Interest (AFUDC)	419	-	-	-
Interest	427-435	-	-	-
Schedule "M" Additions	SCHMA*	-	-	-
Schedule "M" Deductions	SCHMD*	-	-	-
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910	-	-	-

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Direct Assignment of Chehalis Gas Generation
Allocation Change Summary**

Existing Allocation				
Chehalis Gas Plant: Other	Total	Allocation		Washington
Production	Company	Factor	Factor %	Allocated
Electric Plant In Service	402,686,790	CAGW	22.163%	89,247,404
Depreciation Expense	14,267,125	CAGW	22.163%	3,162,020
Amortization Expense	281,932	CAGW	22.163%	62,485
Accum Prov For Deprec	(189,962,255)	CAGW	22.163%	(42,101,302)
Accum Prov For Amort	(8,588,214)	CAGW	22.163%	(1,903,404)
Misc Rate Base Deductions	(234,889)	CAGW	22.163%	(52,058)

New Allocation				
Chehalis Gas Plant: Other	Total	Allocation		Washington
Production	Company	Factor	Factor %	Allocated
Electric Plant In Service	402,686,790	WA	100%	402,686,790
Depreciation Expense	14,267,125	WA	100%	14,267,125
Amortization Expense	281,932	WA	100%	281,932
Accum Prov For Deprec	(189,962,255)	WA	100%	(189,962,255)
Accum Prov For Amort	(8,588,214)	WA	100%	(8,588,214)
Misc Rate Base Deductions	(234,889)	WA	100%	(234,889)

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Direct Assignment of Chehalis Gas Generation
Rate Base Summary

Chehalis Gas Plant: Other Production					
	Adj 8.4_R Existing Gas Assets AMA December 2024	Adj 14.1_R Existing Gas Assets AMA December 2025	Adj 8.4_R Pro Forma Plant Adds Year 1	Adj 14.1_R Pro Forma Plant Adds Year 2	Total
EPIS					
Chehalis Other Production Plant	358,023,048	-	26,347,815	972,360	385,343,223
Chehalis Intangible Plant	15,813,176	-	-	-	15,813,176
Chehalis General Plant	1,508,153	-	22,238	-	1,530,391
Total	375,344,377	-	26,370,053	972,360	402,686,790
	Adj 8.4_R Existing Gas Assets AMA December 2024	Adj 14.1_R Existing Gas Assets AMA December 2025	Adj 8.4_R Pro Forma Plant Adds Year 1	Adj 14.1_R Pro Forma Plant Adds Year 2	
Accum Depr / Amort Reserve					
Chehalis Other Production Plant	(173,129,341)	(13,187,901)	(1,848,708)	(983,827)	(189,149,777)
Chehalis Intangible Plant	(8,306,282)	(281,932)	-	-	(8,588,214)
Chehalis General Plant	(738,367)	(71,817)	(618)	(1,677)	(812,478)
Total	(182,173,989)	(13,541,650)	(1,849,326)	(985,503)	(198,550,469)
	Existing Gas Assets AMA December 2024	Existing Gas Assets AMA December 2025	Pro Forma Plant Adds Year 1	Pro Forma Plant Adds Year 2	
Net Plant					
Chehalis Other Production Plant	184,893,708	(13,187,901)	24,499,107	(11,467)	196,193,446
Chehalis Intangible Plant	7,506,894	(281,932)	-	-	7,224,962
Chehalis General Plant	769,786	(71,817)	21,620	(1,677)	717,913
Total	193,170,387	(13,541,650)	24,520,727	(13,143)	204,136,321
	Adj 6.1_R Existing Gas Assets AMA December 2024	Adj 14.2_R Existing Gas Assets AMA December 2025	Adj 6.1_R Pro Forma Plant Adds Year 1	Adj 14.2_R Pro Forma Plant Adds Year 2	
Depreciation / Amort Expense					
Chehalis Other Production Plant	13,187,901	-	970,531	35,817	14,194,249
Chehalis Intangible Plant	281,932	-	-	-	281,932
Chehalis General Plant	71,817	-	1,059	-	72,876
Total	13,541,650	-	971,590	35,817	14,549,057
Accum Misc Oper Provisions - Other					
WA EFSEC C02 Mitigation Oblig	(234,889)	-	-	-	(234,889)

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Direct Assignment of Chehalis Gas Generation
Operations & Maintenance Expense Summary
Excluding Net Power Costs

12 Months Ended June 2022 - Base Period Actual O&M

Location Code	Location Description	Primary Account	Primary Description	Alloc	Total Company (\$)
203303	CHEHALIS STEAM TURBINE	5530000	MNT GEN & ELEC PLT	CAGW	1,747,071
203301	CHEHALIS COMBUSTION TURBINE A	5530000	MNT GEN & ELEC PLT	CAGW	1,337,315
203302	CHEHALIS COMBUSTION TURBINE B	5530000	MNT GEN & ELEC PLT	CAGW	333,340
203300	CHEHALIS PLANT COMMON & SUBSTATION	5460000	OPER SUPERV & ENG	CAGW	155,152
203300	CHEHALIS PLANT COMMON & SUBSTATION	5480000	GENERATION EXP	CAGW	1,765,592
203300	CHEHALIS PLANT COMMON & SUBSTATION	5490000	MIS OTH PWR GEN EX	CAGW	1,038,524
203300	CHEHALIS PLANT COMMON & SUBSTATION	5520000	MAINT OF STRUCTURE	CAGW	20,215
203300	CHEHALIS PLANT COMMON & SUBSTATION	5530000	MNT GEN & ELEC PLT	CAGW	1,388,729
203300	CHEHALIS PLANT COMMON & SUBSTATION	5570000	OTHER EXPENSES	CAGW	131,564
129500	HERMISTON U.S. GENERATING PROJECT	5480000	GENERATION EXP	CAGW	5,565,810
					13,483,312

	Total Company	Washington Alloc.	Historical O&M Ratio
Hermiston Generation Plant	5,565,810	1,233,550	41.3%
Chehalis Generation Plant	7,917,502	1,754,755	58.7%
Total O&M	13,483,312	2,988,304	100.0%

12 Months Ending December 2025 - Pro Forma O&M Adjustments (UE-230172)

General Wage Increase Adjustments - Total Company				
Indicator	Adj. 4.2_R June 2022 Labor Restating	Adj. 4.3_R December 2024 Labor Pro Forma	Adj 13.2_R December 2025 Labor Pro Forma	Total Pro Forma Adjustment 12 ME Dec-25
548CAGW	25,815	109,992	44,989	180,796
553CAGW	8,734	37,213	15,221	61,167
				241,963
Pro-Ration by Plant				
Hermiston Generation Plant - T.C.				99,880
Chehalis Generation Plant - T.C.				142,082
				241,963

General Wage Increase Adjustments - Washington Allocated				
Indicator	Adj. 4.2_R June 2022 Labor Restating	Adj. 4.3_R December 2024 Labor Pro Forma	Adj 13.2_R December 2025 Labor Pro Forma	WA Pro Forma Adjustment 12 ME Dec-25
548CAGW	5,721	24,378	9,971	40,070
553CAGW	1,936	8,247	3,373	13,556
				53,626
Pro-Ration by Plant				
Hermiston Generation Plant - WA				22,136
Chehalis Generation Plant - WA				31,490
				53,626

Allocation Factor:
CAGW 22.163%

	Existing Allocation	New Allocation
Chehalis Generation Plant O&M	1,786,244	8,059,584

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Removal of Hermiston Gas Generation**

	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446	-	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456	-	-	-
Total Operating Revenues		-	-	-
Operating Expenses:				
Steam Production	500-516	-	-	-
Nuclear Production	517-534	-	-	-
Hydro Production	535-545	-	-	-
Other Power Supply	546-559	1,255,686	-	(1,255,686)
Transmission	560-579	-	-	-
Distribution	580-599	-	-	-
Customer Accounting	901-906	-	-	-
Customer Service & Info	907-910	-	-	-
Sales	911-919	-	-	-
Administrative & General	920-935	-	-	-
Total O&M Expenses		1,255,686	-	(1,255,686)
Depreciation	403***	1,587,678	-	(1,587,678)
Amortization	404-407	232	-	(232)
Taxes Other Than Income	408	-	-	-
Income Taxes - Federal	Modelled	-	-	-
Income Taxes - State	Modelled	-	-	-
Income Taxes - Def Net	41010-41111	-	-	-
Investment Tax Credit Adj.	41131-41149	-	-	-
Misc Revenue & Expense	4116*-4119*, 4311, 421	-	-	-
Total Operating Expenses:		2,843,596	-	(2,843,596)
Operating Rev For Return:		(2,843,596)	-	2,843,596
Rate Base:				
Electric Plant In Service	301-399, 106	43,010,028	-	(43,010,028)
Plant Held for Future Use	105	-	-	-
Misc Deferred Debits	182M, 186M	-	-	-
Elec Plant Acq Adj	114, 115	-	-	-
Nuclear Fuel	120	-	-	-
Prepayments	165	-	-	-
Fuel Stock	151-152, 25316, 25317, 25319	-	-	-
Material & Supplies	154, 163, 24318	-	-	-
Working Capital	*WC	-	-	-
Weatherization	124	-	-	-
Misc Rate Base	141, 18222	-	-	-
Total Electric Plant:		43,010,028	-	(43,010,028)
Rate Base Deductions:				
Accum Prov For Deprec	108***	(28,161,983)	-	28,161,983
Accum Prov For Amort	111***	(8,662)	-	8,662
Accum Def Income Tax	190, 281-283	-	-	-
Unamortized ITC	255	-	-	-
Customer Adv For Const	252	-	-	-
Customer Service Deposits	235	-	-	-
Misc Rate Base Deductions	228*-230, 253*, 254*	-	-	-
Total Rate Base Deductions		(28,170,645)	-	28,170,645
Total Rate Base:		14,839,383	-	(14,839,383)
TAX CALCULATION INPUTS:				
Other Deductions				
Interest (AFUDC)	419	-	-	-
Interest	427-435	-	-	-
Schedule "M" Additions	SCHMA*	-	-	-
Schedule "M" Deductions	SCHMD*	-	-	-
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910	-	-	-

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Removal of Hermiston Gas Generation
Allocation Change Summary**

Existing Allocation				
Hermiston Gas Plant: Other		Allocation		Washington
Production	Total Company	Factor	Factor %	Allocated
Electric Plant In Service	194,062,450	CAGW	22.163%	43,010,028
Depreciation Expense	7,163,648	CAGW	22.163%	1,587,678
Amortization Expense	1,046	CAGW	22.163%	232
Accum Prov For Deprec	(127,067,658)	CAGW	22.163%	(28,161,983)
Accum Prov For Amort	(39,081)	CAGW	22.163%	(8,662)
Misc Rate Base Deductions	-	CAGW	22.163%	-

New Allocation				
Hermiston Gas Plant: Other		Allocation		Washington
Production	Total Company	Factor	Factor %	Allocated
Electric Plant In Service	194,062,450	Non-WA	0%	-
Depreciation Expense	7,163,648	Non-WA	0%	-
Amortization Expense	1,046	Non-WA	0%	-
Accum Prov For Deprec	(127,067,658)	Non-WA	0%	-
Accum Prov For Amort	(39,081)	Non-WA	0%	-
Misc Rate Base Deductions	-	Non-WA	0%	-

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Removal of Hermiston Gas Generation
Rate Base Summary

Hermiston Gas Plant: Other Production

	Adj 8.4_R Existing Gas Assets AMA December 2024	Adj 14.1_R Existing Gas Assets AMA December 2025	Adj 8.4_R 8.4R Pro Forma Plant Adds Year 1	Adj 14.1_R 14.1R Pro Forma Plant Adds Year 2	Total
EPIS					
Hermiston Other Production Plant	184,407,455	-	6,170,963	1,807,027	192,385,446
Hermiston Intangible Plant	58,652	-	-	-	58,652
Hermiston General Plant	1,618,352	-	-	-	1,618,352
Total	186,084,459	-	6,170,963	1,807,027	194,062,450
	Adj 8.4_R Existing Gas Assets AMA December 2024	Adj 14.1_R Existing Gas Assets AMA December 2025	Adj 8.4_R 8.4R Pro Forma Plant Adds Year 1	Adj 14.1_R 14.1R Pro Forma Plant Adds Year 2	
Accum Depr / Amort Reserve					
Hermiston Other Production Plant	(119,545,356)	(6,792,712)	(191,170)	(256,741)	(126,785,978)
Hermiston Intangible Plant	(38,036)	(1,046)	-	-	(39,081)
Hermiston General Plant	(204,615)	(77,064)	-	-	(281,680)
Total	(119,788,007)	(6,870,822)	(191,170)	(256,741)	(127,106,740)
	Existing Gas Assets AMA December 2024	Existing Gas Assets AMA December 2025	8.4R Pro Forma Plant Adds Year 1	14.1R Pro Forma Plant Adds Year 2	
Net Plant					
Hermiston Other Production Plant	64,862,100	(6,792,712)	5,979,793	1,550,287	65,599,467
Hermiston Intangible Plant		(1,046)	-	-	(1,046)
Hermiston General Plant	1,413,737	(77,064)	-	-	1,336,672
Total	66,275,837	(6,870,822)	5,979,793	1,550,287	66,935,094
	Adj 6.1_R Existing Gas Assets AMA December 2024	Adj 14.2_R Existing Gas Assets AMA December 2025	Adj 6.1_R Pro Forma Plant Adds Year 1	Adj 14.2_R Pro Forma Plant Adds Year 2	
Depreciation / Amort Expense					
Hermiston Other Production Plant	6,792,712	-	227,310	66,562	7,086,584
Hermiston Intangible Plant	1,046	-	-	-	1,046
Hermiston General Plant	77,064	-	-	-	77,064
Total	6,870,822	-	227,310	66,562	7,164,694

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Removal of Hermiston Gas Generation
Operations & Maintenance Expense Summary
Excluding Net Power Costs

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12 Months Ended June 2022 - Base Period Actual O&M

Location Code	Location Description	Primary Account	Primary Description	Alloc	Total Company (\$)
203303	CHEHALIS STEAM TURBINE	5530000	MNT GEN & ELEC PLT	CAGW	1,747,071
203301	CHEHALIS COMBUSTION TURBINE A	5530000	MNT GEN & ELEC PLT	CAGW	1,337,315
203302	CHEHALIS COMBUSTION TURBINE B	5530000	MNT GEN & ELEC PLT	CAGW	333,340
203300	CHEHALIS PLANT COMMON & SUBSTATION	5460000	OPER SUPERV & ENG	CAGW	155,152
203300	CHEHALIS PLANT COMMON & SUBSTATION	5480000	GENERATION EXP	CAGW	1,765,592
203300	CHEHALIS PLANT COMMON & SUBSTATION	5490000	MIS OTH PWR GEN EX	CAGW	1,038,524
203300	CHEHALIS PLANT COMMON & SUBSTATION	5520000	MAINT OF STRUCTURE	CAGW	20,215
203300	CHEHALIS PLANT COMMON & SUBSTATION	5530000	MNT GEN & ELEC PLT	CAGW	1,388,729
203300	CHEHALIS PLANT COMMON & SUBSTATION	5570000	OTHER EXPENSES	CAGW	131,564
129500	HERMISTON U.S. GENERATING PROJECT	5480000	GENERATION EXP	CAGW	5,565,810
					13,483,312

	Total Company	Washington Alloc.	Historical O&M Ratio
Hermiston Generation Plant	5,565,810	1,233,550	41.3%
Chehalis Generation Plant	7,917,502	1,754,755	58.7%
Total O&M	13,483,312	2,988,304	100.0%

12 Months Ending December 2025 - Pro Forma O&M Adjustments (UE-230172)

General Wage Increase Adjustments - Total Company				
Indicator	Adj. 4.2_R June 2022 Labor Restating	Adj. 4.3_R December 2024 Labor Pro Forma	Adj 13.2_R December 2025 Labor Pro Forma	Total Pro Forma Adjustment 12 ME Dec-25
548CAGW	25,815	109,992	44,989	180,796
553CAGW	8,734	37,213	15,221	61,167
				241,963
Pro-Ration by Plant				
Hermiston Generation Plant - T.C.				99,880
Chehalis Generation Plant - T.C.				142,082
				241,963

General Wage Increase Adjustments - Washington Allocated				
Indicator	Adj. 4.2_R June 2022 Labor Restating	Adj. 4.3_R December 2024 Labor Pro Forma	Adj 13.2_R December 2025 Labor Pro Forma	WA Pro Forma Adjustment 12 ME Dec-25
548CAGW	5,721	24,378	9,971	40,070
553CAGW	1,936	8,247	3,373	13,556
				53,626
Pro-Ration by Plant				
Hermiston Generation Plant - WA				22,136
Chehalis Generation Plant - WA				31,490
				53,626

Allocation Factor:
CAGW 22.163%

	Existing Allocation	New Allocation
Hermiston Generation Plant O&M	1,255,686	-

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Jim Bridger Units 1 & 2 Generation**

	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446	-	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456	-	-	-
Total Operating Revenues		-	-	-
Operating Expenses:				
Steam Production	500-516	13,737,499	4,890,614	(8,846,885)
Nuclear Production	517-534	-	-	-
Hydro Production	535-545	-	-	-
Other Power Supply	546-559	343,209	122,291	(220,918)
Transmission	560-579	-	-	-
Distribution	580-599	-	-	-
Customer Accounting	901-906	-	-	-
Customer Service & Info	907-910	-	-	-
Sales	911-919	-	-	-
Administrative & General	920-935	-	-	-
Total O&M Expenses		14,080,708	5,012,906	(9,067,802)
Depreciation	403***	1,514,669	539,703	(974,965)
Amortization	404-407	-	-	-
Taxes Other Than Income	408	-	-	-
Income Taxes - Federal	Modelled	-	-	-
Income Taxes - State	Modelled	-	-	-
Income Taxes - Def Net	41010-41111	-	-	-
Investment Tax Credit Adj.	41131-41149	-	-	-
Misc Revenue & Expense	4116*-4119*, 4311, 421	-	-	-
Total Operating Expenses:		15,595,377	5,552,609	(10,042,768)
Operating Rev For Return:		(15,595,377)	(5,552,609)	10,042,768
Rate Base:				
Electric Plant In Service	301-399, 106	168,515,886	60,045,208	(108,470,679)
Plant Held for Future Use	105	-	-	-
Misc Deferred Debits	182M, 186M	-	-	-
Elec Plant Acq Adj	114, 115	-	-	-
Nuclear Fuel	120	-	-	-
Prepayments	165	-	-	-
Fuel Stock	151-152, 25316, 25317, 25319	-	-	-
Material & Supplies	154, 163,24318	-	-	-
Working Capital	*WC	-	-	-
Weatherization	124	-	-	-
Misc Rate Base	141, 18222	-	-	-
Total Electric Plant:		168,515,886	60,045,208	(108,470,679)
Rate Base Deductions:				
Accum Prov For Deprec	108***	(170,536,135)	(60,765,058)	109,771,077
Accum Prov For Amort	111***	-	-	-
Accum Def Income Tax	190, 281-283	-	-	-
Unamortized ITC	255	-	-	-
Customer Adv For Const	252	-	-	-
Customer Service Deposits	235	-	-	-
Misc Rate Base Deductions	228*-230, 253*, 254*	-	-	-
Total Rate Base Deductions		(170,536,135)	(60,765,058)	109,771,077
Total Rate Base:		(2,020,249)	(719,851)	1,300,398
TAX CALCULATION INPUTS:				
Other Deductions				
Interest (AFUDC)	419	-	-	-
Interest	427-435	-	-	-
Schedule "M" Additions	SCHMA*	-	-	-
Schedule "M" Deductions	SCHMD*	-	-	-
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910	-	-	-

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Jim Bridger Units 1 & 2 Generation
Allocation Change Summary**

Existing Allocation				
Jim Bridger Gas Conversion	Total Company	Allocation Factor	Factor %	Wawashington Allocated
Electric Plant In Service	760,348,401	JBG	22.163%	168,515,886
Depreciation Expense	6,834,228	JBG	22.163%	1,514,669
Amortization Expense	-	JBG	22.163%	-
Accum Prov For Deprec	(769,463,822)	JBG	22.163%	(170,536,135)
Accum Prov For Amort	-	JBG	22.163%	-

New Allocation				
Jim Bridger Gas Conversion	Total Company	Allocation Factor	Factor %	Wawashington Allocated
Electric Plant In Service	760,348,401	SG-F	7.897%	60,045,208
Depreciation Expense	6,834,228	SG-F	7.897%	539,703
Amortization Expense	-	SG-F	7.897%	-
Accum Prov For Deprec	(769,463,822)	SG-F	7.897%	(60,765,058)
Accum Prov For Amort	-	SG-F	7.897%	-

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Jim Bridger Units 1 & 2 Generation
Rate Base Summary

Jim Bridger Gas Conversion¹

	Adj 10.5 Existing Coal Fixed Generation Coal Assets AMA December 2024	Adj 14.6 Existing Coal Fixed Generation Coal Assets AMA December 2025	Adj 10.7_R Pro Forma Gas Generation Capital Additions Year 1	Adj 14.8_R Pro Forma Gas Generation Capital Additions Year 2	Total
EPIS					
Jim Bridger Steam U1 & U2	703,792,297	-	40,519,264	15,986,739	760,298,300
Jim Bridger General U1 & U2	50,101	-	-	-	50,101
Total	703,842,398	-	40,519,264	15,986,739	760,348,401
	Adj 10.5 Existing Coal Fixed Generation Coal Assets AMA December 2024	Adj 14.6 Existing Coal Fixed Generation Coal Assets AMA December 2025	Adj 10.7_R Pro Forma Gas Generation Capital Additions Year 1	Adj 14.8_R Pro Forma Gas Generation Capital Additions Year 2	Total
Accum Depreciation Reserve					
Jim Bridger Steam U1 & U2	(762,439,468)	(6,325,476)	(164,345)	(485,002)	(769,414,291)
Jim Bridger General U1 & U2	(48,637)	(893)	-	-	(49,530)
Total	(762,488,105)	(6,326,369)	(164,345)	(485,002)	(769,463,822)
	Existing Coal Fixed Generation Coal Assets AMA December 2024	Existing Coal Fixed Generation Coal Assets AMA December 2025	Pro Forma Gas Generation Capital Additions Year 1	Pro Forma Gas Generation Capital Additions Year 2	Total
Net Plant					
Jim Bridger Steam U1 & U2	(58,647,171)	(6,325,476)	40,354,919	15,501,737	(9,115,991)
Jim Bridger General U1 & U2	1,464	(893)	-	-	570
Total	(58,645,707)	(6,326,369)	40,354,919	15,501,737	(9,115,421)
	Adj 10.5 Existing Coal Fixed Generation Coal Assets AMA December 2024	Adj 14.6 Existing Coal Fixed Generation Coal Assets AMA December 2025	Adj 10.7_R Pro Forma Gas Generation Capital Additions Year 1	Adj 14.8_R Pro Forma Gas Generation Capital Additions Year 2	Total
Depreciation Expense					
Jim Bridger Steam U1 & U2	6,325,476	-	364,175	143,684	6,833,335
Jim Bridger General U1 & U2	893	-	-	-	893
Total	6,326,369	-	364,175	143,684	6,834,228

1) Includes common unit assets.

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Jim Bridger Units 1 & 2 Generation
Jim Bridger Plant OMAG In-Rates

			Total Company			Total Company 12 ME Dec-25
			Adj 4.2_R June 2022 Labor Restating	Adj 4.3_R December 2024 Labor Pro Forma	Adj 13.2_R December 2025 Labor Pro Forma	
Total Jim Bridger O&M In-Rates			Total Company 12 ME Jun-22			
FERC Acct	Acct Description	Factor				
500	Operation Supervision	JBG	13,031,111	88,496	377,062	13,650,893
501	Fuel Related	JBE	2,420,307			2,420,307
502	Steam Expenses	JBG	21,710,599			21,710,599
505	Electric Expenses	JBG	8,513			8,513
506	Misc. Steam Expense	JBG	(20,468,961)			(20,468,961)
507	Rents	JBG	296,900			296,900
510	Maintenance Supervision	JBG	535,876			535,876
511	Maintenance of Structures	JBG	7,843,340			7,843,340
512	Maintenance of Boiler Plant	JBG	23,311,996	189,821	330,806	24,641,406
513	Maintenance of Electric Plant	JBG	11,988,403	808,783		11,988,403
514	Maintenance of Misc. Steam Plant	JBG	2,462,290			2,462,290
557	Other Exepenses	JBG	1,548,569			1,548,569
923	Outside Services Employed	SO	15,756			15,756
929	Duplicate Charges	SO	(1,478,598)			(1,478,598)
			63,226,100	278,317	1,185,845	65,175,293
			Ref 5-5	Ref 5-6	Ref 5-6	
			Total Company			Total Company 12 ME Dec-25
			Adj 4.2_R June 2022 Labor Restating	Adj 4.3_R December 2024 Labor Pro Forma	Adj 13.2_R December 2025 Labor Pro Forma	
Jim Bridger Units 3 & 4 O&M In-Rates ¹			Total Company 12 ME Jun-22			
FERC Acct	Acct Description	Factor				
501	Fuel Related	JBE	(259,906)			(259,906)
502	Steam Expenses	JBG	767,177			767,177
505	Electric Expenses	JBG	28			28
506	Misc. Steam Expense	JBG	(4,356,636)			(4,356,636)
511	Maintenance of Structures	JBG	589,806			589,806
512	Maintenance of Boiler Plant	JBG	5,023,762	8,917	15,540	5,086,213
513	Maintenance of Electric Plant	JBG	1,321,609	37,993		1,321,609
514	Maintenance of Misc. Steam Plant	JBG	11,760			11,760
929	Duplicate Charges	SO	(270,509)			(270,509)
			2,827,091	8,917	15,540	2,889,542

			Total Company			Total Company 12 ME Dec-25
			Adj 4.2_R June 2022 Labor Restating	Adj 4.3_R December 2024 Labor Pro Forma	Adj 13.2_R December 2025 Labor Pro Forma	
Total Jim Bridger 1, 2 & Common O&M In-Rates			Total Company 12 ME Jun-22			
FERC Acct	Acct Description	Factor				
500	Operation Supervision	JBG	13,031,111	88,496	377,062	13,650,893
501	Fuel Related	JBE	2,680,213	-	-	2,680,213
502	Steam Expenses	JBG	20,943,422	-	-	20,943,422
505	Electric Expenses	JBG	8,485	-	-	8,485
506	Misc. Steam Expense	JBG	(16,112,325)	-	-	(16,112,325)
507	Rents	JBG	296,900	-	-	296,900
510	Maintenance Supervision	JBG	535,876	-	-	535,876
511	Maintenance of Structures	JBG	7,253,534	-	-	7,253,534
512	Maintenance of Boiler Plant	JBG	18,288,233	180,904	315,266	19,555,193
513	Maintenance of Electric Plant	JBG	10,666,794	-	-	10,666,794
514	Maintenance of Misc. Steam Plant	JBG	2,450,530	-	-	2,450,530
557	Other Exepenses	JBG	1,548,569	-	-	1,548,569
923	Outside Services Employed	SO	15,756	-	-	15,756
929	Duplicate Charges	SO	(1,208,089)	-	-	(1,208,089)
			60,399,009	269,400	1,147,852	62,285,751
						63,478,084

Existing Allocation			Total Company	Factor %	Washington Alloc.
500-516	JBG		59,249,302	22.163%	13,131,413
500-516	JBE		2,680,213	22.613%	606,086
557	JBG		1,548,569	22.163%	343,209
			63,478,084		14,080,708

New Allocation			Total Company	Factor %	Washington Alloc.
500-516	SG-F		59,249,302	7.897%	4,678,956
500-516	SG-F		2,680,213	7.897%	211,658
557	SG-F		1,548,569	7.897%	122,291
			63,478,084		5,012,906

Note 1 - Jim Bridger Units 3 & 4 O&M are being recovered through Schedule 92 (Non-NPC Coal Cost Tracker) through the end of 2025. Rate Year 1 JB Coal O&M was included into the Coal Cost Tracker through Adjustment 10.1 in UE-230172 Rate Year 1 Compliance Filing, and the incremental amount for Rate Year 2 was added to the Coal Cost Tracker through Adjustment 14.6 in UE-230172 Rate Year 2 Compliance Filing.

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Jim Bridger Units 1 & 2 Generation
12 Months Ended June 2022 Actual Expenses

FERC Location Code	FERC Acct	Alloc	in \$1000 Total
517000	500 JBG		13,031.111
	501 JBE		2,842.468
	502 JBG		18,456.975
	505 JBG		8.485
	506 JBG		(6,449.391)
	507 JBG		296.900
	510 JBG		535.876
	511 JBG		6,555.076
	512 JBG		4,082.384
	513 JBG		2,486.611
	514 JBG		2,437.529
	557 JBG		1,548.569
	923 SO		15.756
	929 SO		(634.913)
517000 Total			45,213.435
517001	501 JBE		(99.541)
	502 JBG		2,309.158
	506 JBG		(2,049.837)
	511 JBG		242.042
	512 JBG		2,704.113
	513 JBG		806.529
	514 JBG		8.789
	929 SO		(125.449)
517001 Total			3,795.803
517002	501 JBE		(62.713)
	502 JBG		177.289
	506 JBG		(7,613.098)
	511 JBG		456.415
	512 JBG		11,501.737
	513 JBG		7,373.654
	514 JBG		4.212
	929 SO		(447.726)
517002 Total			11,389.770
517003	501 JBE		(109.126)
	502 JBG		426.816
	506 JBG		(1,966.897)
	511 JBG		151.986
	512 JBG		2,089.339
	513 JBG		609.410
	514 JBG		5.571
	929 SO		(121.378)
517003 Total			1,085.722
517004	501 JBE		(150.780)
	502 JBG		340.361
	505 JBG		0.028
	506 JBG		(2,389.739)
	511 JBG		437.820
	512 JBG		2,934.423
	513 JBG		712.199
	514 JBG		6.189
	929 SO		(149.131)
517004 Total			1,741.370
Grand Total			63,226.100

Ref. 5-4

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Jim Bridger Units 1 & 2 Generation
UE-230172 - Jim Bridger Labor Escalation Summary

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Indicator	Total Company				
	Actual	Adj 4.2_R	Adj 4.3_R	Adj 13.2_R	Pro Forma
	12 Months Ended June 2022	June 2022 Restating Adjustment	2024 Pro Forma Adjustment	2025 Pro Forma Adjustment	12 Months Ending December 2025
500JBG ¹	7,518,244	88,496	377,062	154,225	8,138,027
512JBG	16,126,338	189,821	808,783	330,806	17,455,748
Total JBG	23,644,582	278,317	1,185,845	485,030	25,593,775

Note 1 - FERC 500 is exclusively common location 517000. No balance was included in costs moved to Schedule 92.

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Rolling Hills Wind Generation**

	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446	-	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456	-	-	-
Total Operating Revenues		-	-	-
Operating Expenses:				
Steam Production	500-516	-	-	-
Nuclear Production	517-534	-	-	-
Hydro Production	535-545	-	-	-
Other Power Supply	546-559	89,903	397,003	307,100
Transmission	560-579	-	-	-
Distribution	580-599	-	-	-
Customer Accounting	901-906	-	-	-
Customer Service & Info	907-910	-	-	-
Sales	911-919	-	-	-
Administrative & General	920-935	-	-	-
Total O&M Expenses		89,903	397,003	307,100
Depreciation	403***	660,079	2,914,843	2,254,764
Amortization	404-407	-	-	-
Taxes Other Than Income	408	-	-	-
Income Taxes - Federal	Modelled	-	-	-
Income Taxes - State	Modelled	-	-	-
Income Taxes - Def Net	41010-41111	-	-	-
Investment Tax Credit Adj.	41131-41149	-	-	-
Misc Revenue & Expense	4116*-4119*, 4311, 421	-	-	-
Total Operating Expenses:		749,982	3,311,846	2,561,864
Operating Rev For Return:		(749,982)	(3,311,846)	(2,561,864)
Rate Base:				
Electric Plant In Service	301-399, 106	15,683,896	69,258,534	53,574,638
Plant Held for Future Use	105	-	-	-
Misc Deferred Debits	182M, 186M	-	-	-
Elec Plant Acq Adj	114, 115	-	-	-
Nuclear Fuel	120	-	-	-
Prepayments	165	-	-	-
Fuel Stock	151-152, 25316, 25317, 25319	-	-	-
Material & Supplies	154, 163,24318	-	-	-
Working Capital	*WC	-	-	-
Weatherization	124	-	-	-
Misc Rate Base	141, 18222	-	-	-
Total Electric Plant:		15,683,896	69,258,534	53,574,638
Rate Base Deductions:				
Accum Prov For Deprec	108***	(1,212,893)	(5,356,018)	(4,143,124)
Accum Prov For Amort	111***	-	-	-
Accum Def Income Tax	190, 281-283	-	-	-
Unamortized ITC	255	-	-	-
Customer Adv For Const	252	-	-	-
Customer Service Deposits	235	-	-	-
Misc Rate Base Deductions	228*-230, 253*, 254*	-	-	-
Total Rate Base Deductions		(1,212,893)	(5,356,018)	(4,143,124)
Total Rate Base:		14,471,003	63,902,516	49,431,513
TAX CALCULATION INPUTS:				
Other Deductions				
Interest (AFUDC)	419	-	-	-
Interest	427-435	-	-	-
Schedule "M" Additions	SCHMA*	-	-	-
Schedule "M" Deductions	SCHMD*	-	-	-
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910	-	-	-

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Rolling Hills Wind Generation
Allocation Change Summary**

Existing Allocation				
Rolling Hills Wind Plant	Total Company	Allocation Factor	Factor %	Washington Allocated
Electric Plant In Service	198,604,116	SGF	7.897%	15,683,896
Depreciation Expense	8,358,535	SGF	7.897%	660,079
Amortization Expense	-	SGF	7.897%	-
Accum Prov For Deprec	(15,358,788)	SGF	7.897%	(1,212,893)
Accum Prov For Amort	-	SGF	7.897%	-
Misc Rate Base Deductions	-	SGF	7.897%	-

New Allocation				
Rolling Hills Wind Plant	Total Company	Allocation Factor	Factor %	Washington Allocated
Electric Plant In Service	198,604,116	SG-FR	34.873%	69,258,534
Depreciation Expense	8,358,535	SG-FR	34.873%	2,914,843
Amortization Expense	-	SG-FR	34.873%	-
Accum Prov For Deprec	(15,358,788)	SG-FR	34.873%	(5,356,018)
Accum Prov For Amort	-	SG-FR	34.873%	-
Misc Rate Base Deductions	-	SG-FR	34.873%	-

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Rolling Hills Wind Generation
Rate Base Summary

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Rolling Hills Wind Plant: Other Production					
	Adj. 8.4_R Existing Assets AMA December 2024	Adj 14.1_R Existing Assets AMA December 2025	Adj. 8.4_R Pro Forma Plant Adds Year 1	Adj 14.1_R Pro Forma Plant Adds Year 2	Total
EPIS					
Rolling Hills Other Production Plant	195,136,079	-	1,906,209	1,561,828	198,604,116
Rolling Hills Intangible Plant	-	-	-	-	-
Rolling Hills General Plant	-	-	-	-	-
Total	195,136,079	-	1,906,209	1,561,828	198,604,116
	Adj. 8.4_R Existing Assets AMA December 2024	Adj 14.1_R Existing Assets AMA December 2025	Adj. 8.4_R Pro Forma Plant Adds Year 1	Adj 14.1_R Pro Forma Plant Adds Year 2	Total
Accum Depr / Amort Reserve					
Rolling Hills Other Production Plant	(6,958,804)	(8,212,578)	(76,053)	(111,353)	(15,358,788)
Rolling Hills Intangible Plant	-	-	-	-	-
Rolling Hills General Plant	-	-	-	-	-
Total	(6,958,804)	(8,212,578)	(76,053)	(111,353)	(15,358,788)
	Existing Assets AMA December 2024	Existing Assets AMA December 2025	Pro Forma Plant Adds Year 1	Pro Forma Plant Adds Year 2	Total
Net Plant					
Rolling Hills Other Production Plant	188,177,275	(8,212,578)	1,830,156	1,450,474	183,245,328
Rolling Hills Intangible Plant	-	-	-	-	-
Rolling Hills General Plant	-	-	-	-	-
Total	188,177,275	(8,212,578)	1,830,156	1,450,474	183,245,328
	Adj. 6.1_R Existing Assets AMA December 2024	Adj 14.2_R Existing Assets AMA December 2025	Adj. 6.1_R Pro Forma Plant Adds Year 1	Adj 14.2_R Pro Forma Plant Adds Year 2	Total
Depreciation / Amort Expense					
Rolling Hills Other Production Plant	8,212,578	-	80,226	65,732	8,358,535
Rolling Hills Intangible Plant	-	-	-	-	-
Rolling Hills General Plant	-	-	-	-	-
Total	8,212,578	-	80,226	65,732	8,358,535

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Rolling Hills Wind Generation
Rolling Hills O&M Expense Details
12 Months Ended June 2022 Actual Expenses

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Primary Account	Alloc	FERC Location Code	Amount \$
5490000	SG	ROLLING HILLS WIND PLANT	25,815
5530000	SG	FUTURE WY WIND PLANT UNIT 1	1,112,621

Rolling Hills	1,138,436	
	7.897%	SGF Factor
	89,903	Existing WA Allocated Amount
	34.873%	SG-FR
	397,003	Proposed WA Allocated Amount

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Tax Impact of Reallocation Proposal

	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446			-
Interdepartmental	448			-
Special Sales	447			-
Other Operating Revenues	449-456			-
Total Operating Revenues		-	-	-
Operating Expenses:				-
Steam Production	500-516			-
Nuclear Production	517-534			-
Hydro Production	535-545			-
Other Power Supply	546-559			-
Transmission	560-579			-
Distribution	580-599			-
Customer Accounting	901-906			-
Customer Service & Info	907-910			-
Sales	911-919			-
Administrative & General	920-935			-
Total O&M Expenses		-	-	-
Depreciation	403***			-
Amortization	404-407			-
Taxes Other Than Income	408			-
Income Taxes - Federal	Modelled			
Income Taxes - State	Modelled			
Income Taxes - Def Net	41010-41111	(3,000,011)	(2,837,558)	162,452
Investment Tax Credit Adj.	41131-41149			-
Misc Revenue & Expense	4116*-4119*, 4311, 421			-
Total Operating Expenses:		(3,000,011)	(2,837,558)	162,452
Operating Rev For Return:		3,000,011	2,837,558	(162,452)
Rate Base:				
Electric Plant In Service	301-399, 106			-
Plant Held for Future Use	105			-
Misc Deferred Debits	182M, 186M			-
Elec Plant Acq Adj	114, 115			-
Nuclear Fuel	120			-
Prepayments	165			-
Fuel Stock	151-152, 25316, 25317, 25319			-
Material & Supplies	154, 163, 24318			-
Working Capital	*WC			-
Weatherization	124			-
Misc Rate Base	141, 18222			-
Total Electric Plant:		-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	108***			-
Accum Prov For Amort	111***			-
Accum Def Income Tax	190, 281-283	(230,492,481)	(304,580,835)	(74,088,354)
Unamortized ITC	255			-
Customer Adv For Const	252			-
Customer Service Deposits	235			-
Misc Rate Base Deductions	228*-230, 253*, 254*			-
Total Rate Base Deductions		(230,492,481)	(304,580,835)	(74,088,354)
Total Rate Base:		(230,492,481)	(304,580,835)	(74,088,354)
TAX CALCULATION INPUTS:				
Other Deductions				-
Interest (AFUDC)	419			-
Interest	427-435			-
Schedule "M" Additions	SCHMA*			-
Schedule "M" Deductions	SCHMD*			-
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910			-

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Resources and Associated Costs
Deferred Tax Adjustments

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ADIT Adjustment - FERC 282

WIJAM		Approved	WIJAM
Total Company		Allocation % ¹	Washington-Alloc.
CA	(71,833,175)	0.000%	-
IDU	(198,980,589)	0.000%	-
NREG/OTHER	(7,943,181)	0.000%	-
OR	(819,614,760)	0.000%	-
SG	48,641,971	7.979%	3,881,035
SO	20,587,717	7.669%	1,578,884
UT	(1,501,464,031)	0.000%	-
WA	(244,975,950)	100.000%	(244,975,950)
WYP	(492,224,452)	0.000%	-
CAEE	(6,024)	0.000%	-
CAGE	(27,692,690)	0.000%	-
CAGW	(3,604,862)	22.163%	(798,945)
CN	(1,093,874)	6.743%	(73,760)
JBG	44,652,183	22.163%	9,896,256
	(3,255,551,717)		(230,492,481)

Revised Methodology		Proposed	Revised	Adjustment
Total Company		Allocation %	Washington-Alloc.	Washington-Alloc.
SG-F	(1,465,231,780)	7.897%	(115,710,306)	(115,710,306)
HERMISTON	(5,997,840)	0.000%	-	-
CHEHALIS	(36,077,662)	100.000%	(36,077,662)	(36,077,662)
ROLLING HILLS - SG-FR	(46,218,807)	34.873%	(16,117,726)	(16,117,726)
CA	(24,608,422)	0.000%	-	-
ID	(39,277,805)	0.000%	-	-
NREG/OTHER	(31,806,630)	0.000%	-	-
OR	(81,739,187)	0.000%	-	-
SG	(908,977,291)	7.979%	(72,525,275)	(76,406,310)
SO	(142,033,479)	7.669%	(10,892,629)	(12,471,512)
UT	(307,323,929)	0.000%	-	-
WA	(52,494,482)	100.000%	(52,494,482)	192,481,468
WY	(82,098,357)	0.000%	-	-
CAEE	-	0.000%	-	-
CAGE	(27,525,138)	0.000%	-	-
CAGW	(3,135,756)	22.163%	(694,977)	103,968
CN	(1,005,152)	6.743%	(67,777)	5,983
JBG	-	22.163%	-	(9,896,256)
	(3,255,551,717)		(304,580,835)	(74,088,354)

(0)

DIT Expense Adjustment - FERC 41110

WIJAM		Approved	WIJAM
Total Company		Allocation %	Washington-Alloc.
Depreciation Flow-Through ~ CA	(289,063)	0.000%	-
Depreciation Flow-Through ~ FERC	(175,670)	0.000%	-
Depreciation Flow-Through ~ ID	(245,787)	0.000%	-
Depreciation Flow-Through ~ OR	(1,417,489)	0.000%	-
Depreciation Flow-Through ~ OTHER	(1,767,953)	0.000%	-
Depreciation Flow-Through ~ UT	2,321,380	0.000%	-
Depreciation Flow-Through ~ WA	(3,000,011)	100.000%	(3,000,011)
Depreciation Flow-Through ~ WYP	(744,878)	0.000%	-
Depreciation Flow-Through ~ WYU	(641,324)	0.000%	-
Depreciation Flow-Through ~ NREG	-	0.000%	-
Depreciation Flow-through ~ SO	-	7.085%	-
Depreciation Flow-through ~ SG	-	7.979%	-
	(5,960,795)		(3,000,011)

Revised Methodology		Proposed	Revised	Adjustment
Total Company		Allocation %	Washington-Alloc.	Washington-Alloc.
SG-F	(10,668,077)	7.897%	(842,465)	(842,465)
HERMISTON	560,915	0.000%	-	-
CHEHALIS	(7,171)	100.000%	(7,171)	(7,171)
ROLLING HILLS - SG-FR	(57,803)	34.873%	(20,158)	(20,158)
CA	41,092	0.000%	-	-
ID	(19,083)	0.000%	-	-
NREG/OTHER	(5,228)	0.000%	-	-
OR	(1,066,623)	0.000%	-	-
SG	(19,506,370)	7.979%	(1,556,370)	(1,556,370)
SO	(4,218,097)	7.669%	(323,488)	(323,488)
UT	(27,190)	0.000%	-	-
WA	(87,907)	100.000%	(87,907)	2,912,104
WY	(22,016)	0.000%	-	-
	(35,083,556)		(2,837,558)	162,452

Note 1 - SO balances were reallocated in Adjustment 1 from approved from 7.085% to 7.669%

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Removal of State Income Tax Balances**

	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446			-
Interdepartmental	448			-
Special Sales	447			-
Other Operating Revenues	449-456			-
Total Operating Revenues		-	-	-
Operating Expenses:				-
Steam Production	500-516			-
Nuclear Production	517-534			-
Hydro Production	535-545			-
Other Power Supply	546-559			-
Transmission	560-579			-
Distribution	580-599			-
Customer Accounting	901-906			-
Customer Service & Info	907-910			-
Sales	911-919			-
Administrative & General	920-935			-
Total O&M Expenses		-	-	-
Depreciation	403***			-
Amortization	404-407			-
Taxes Other Than Income	408			-
Income Taxes - Federal	Modelled	-	-	-
Income Taxes - State	Modelled	-	-	-
Income Taxes - Def Net	41010-41111			-
Investment Tax Credit Adj.	41131-41149			-
Misc Revenue & Expense	4116*-4119*, 4311, 421			-
Total Operating Expenses:		-	-	-
Operating Rev For Return:		-	-	-
Rate Base:				
Electric Plant In Service	301-399, 106			-
Plant Held for Future Use	105			-
Misc Deferred Debits	182M, 186M			-
Elec Plant Acq Adj	114, 115			-
Nuclear Fuel	120			-
Prepayments	165			-
Fuel Stock	151-152, 25316, 25317, 25319			-
Material & Supplies	154, 163, 24318			-
Working Capital	*WC			-
Weatherization	124			-
Misc Rate Base	141, 18222			-
Total Electric Plant:		-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	108***			-
Accum Prov For Amort	111***			-
Accum Def Income Tax	190, 281-283			-
Unamortized ITC	255			-
Customer Adv For Const	252			-
Customer Service Deposits	235			-
Misc Rate Base Deductions	228*-230, 253*, 254*			-
Total Rate Base Deductions		-	-	-
Total Rate Base:		-	-	-
TAX CALCULATION INPUTS:				
Other Deductions				-
Interest (AFUDC)	419		3,304,296	3,304,296
Interest	427-435			-
Schedule "M" Additions	SCHMA*			-
Schedule "M" Deductions	SCHMD*			-
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910			-

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Interest True-Up

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Pro Forma Results

Washington Allocated Rate Base Adjustments
Weighted Cost of Debt
Pro Forma Interest Expense Adjustment

	Reference
130,090,383	Exh. SLC-3, Adjustment Summary
2.54%	Exh. SLC-3, Approved Variables
3,304,296	Calc.

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Removal of State Income Tax Balances**

	<u>FERC</u>	<u>Approved In-Rates</u>	<u>Washington-Allocated Proposed Allocation</u>	<u>Adjustment</u>
Operating Revenues:				
General Business Revenues	440-446			-
Interdepartmental	448			-
Special Sales	447			-
Other Operating Revenues	449-456			-
Total Operating Revenues		-	-	-
Operating Expenses:				-
Steam Production	500-516			-
Nuclear Production	517-534			-
Hydro Production	535-545			-
Other Power Supply	546-559			-
Transmission	560-579			-
Distribution	580-599			-
Customer Accounting	901-906			-
Customer Service & Info	907-910			-
Sales	911-919			-
Administrative & General	920-935			-
Total O&M Expenses		-	-	-
Depreciation	403***			-
Amortization	404-407			-
Taxes Other Than Income	408			-
Income Taxes - Federal	Modelled	-	-	-
Income Taxes - State	Modelled	-	-	-
Income Taxes - Def Net	41010-41111	(414,827)	(407,286)	7,540
Investment Tax Credit Adj.	41131-41149			-
Misc Revenue & Expense	4116*-4119*, 4311, 421			-
Total Operating Expenses:		(414,827)	(407,286)	7,540
Operating Rev For Return:		414,827	407,286	(7,540)
Rate Base:				
Electric Plant In Service	301-399, 106			-
Plant Held for Future Use	105			-
Misc Deferred Debits	182M, 186M			-
Elec Plant Acq Adj	114, 115			-
Nuclear Fuel	120			-
Prepayments	165			-
Fuel Stock	151-152, 25316, 25317, 25319			-
Material & Supplies	154, 163, 24318			-
Working Capital	*WC			-
Weatherization	124			-
Misc Rate Base	141, 18222			-
Total Electric Plant:		-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	108***			-
Accum Prov For Amort	111***			-
Accum Def Income Tax	190, 281-283	30,949,631	41,726,961	10,777,330
Unamortized ITC	255			-
Customer Adv For Const	252			-
Customer Service Deposits	235			-
Misc Rate Base Deductions	228*-230, 253*, 254*			-
Total Rate Base Deductions		30,949,631	41,726,961	10,777,330
Total Rate Base:		30,949,631	41,726,961	10,777,330
TAX CALCULATION INPUTS:				
Other Deductions				-
Interest (AFUDC)	419			-
Interest	427-435			-
Schedule "M" Additions	SCHMA*			-
Schedule "M" Deductions	SCHMD*			-
Income Before Tax				-
				-
				-
Energy & Other Tax Credits	40910			-

**PacifiCorp
Washington 2025 Power Cost Only Rate Case
Reallocation of Resources and Associated Costs
State Tax Removal Adjustment**

2025 State Tax after State Tax Removal Total Company		Approved Allocation %	WIJAM Washington-Alloc.
DIT Expense - 41010	(414,827)	100.000%	(414,827)
FERC 190	(2,687,780)	100.000%	(2,687,780)
FERC 282	33,532,120	100.000%	33,532,120
FERC 283	105,291	100.000%	105,291
	<u>30,949,631</u>		<u>30,949,631</u>

Revised Methodology Total Company		Proposed Allocation %	Revised Washington-Alloc.
DIT Expense - 41010	(407,286)	100.000%	(407,286)
FERC 190	(2,701,135)	100.000%	(2,701,135)
FERC 282	44,322,262	100.000%	44,322,262
FERC 283	105,835	100.000%	105,835
	<u>41,726,961</u>		<u>41,726,961</u>

Adjustment Washington-Alloc.
7,540
(13,356)
10,790,142
544
10,777,330

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Remove Deferred State Tax Expense & Balance

State DIT Expense Removal	2025
DIT Expense on Temporary Book Tax Adjustments	5,221,037
Addback: Existing State Tax Adjustment	407,286
DIT Expense on Temporary Book Tax Adjustments, without state tax adjustment	5,628,323
DIT Expense - Deferred Only Tax Adjustments	1,235
DIT Expense - Depreciation Flowthrough	(2,837,558)
Total DIT Expense Allocated to Washington	2,792,000
Ratio of Deferred State Tax Rate to Combined State Tax Rate	14.58762%
State DIT Expense to be removed	(407,286)
2024 State DIT Expense removal	(414,827)
Incremental 2025 State DIT Expense removal	7,540

Difference (0)

	ADIT, without State	Addback: State Tax Adjustment	Total ADIT	State Tax Ratio	PCORC State ADIT Adjustment	2025 State ADIT Adjustment	Difference
FERC 190	15,815,492	2,701,135	18,516,627	14.58762%	(2,701,135)	(2,687,780)	(13,356)
FERC 282	(259,512,489)	(44,322,262)	(303,834,751)	14.58762%	44,322,262	33,532,120	10,790,142
FERC 283	(619,678)	(105,834)	(725,512)	14.58762%	105,835	105,291	544
Total ADIT, including state tax removal	(244,316,675)	(41,726,961)	(286,043,636)		41,726,961	30,949,631	(10,777,330)
FERC 190						(0)	
FERC 282						(0)	
FERC 283						1	
Total State Tax Removal - Revised						0	