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

# BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant,	Docket UE-25
v.	
PACIFICORP dba PACIFIC POWER & LIGHT COMPANY	
Respondent.	

### **PACIFICORP**

### **EXHIBIT OF SHERONA L. CHEUNG**

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

		w	ashington-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 Total Operating Revenues	17,799 17,799	17,799 17,799	<u> </u>	<u> </u>	<u> </u>
Total Operating Nevenues	11,199	11,199		-	<u>-</u>
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 Taxes Other Than Income	476,845 (2,584)	262,937 (2,584)	(5,307)	219,447 -	(232)
Income Taxes - Federal	(2,369,917)	(209,486)	60,884	(3,695,557)	597,155
Income Taxes - State	(44.440)	(044 440)	-	-	-
Income Taxes - Def Net Investment Tax Credit Adj.	(44,148)	(214,140)	-	-	-
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 Misc Deferred Debits	(3,342)	-	(3,342)	-	-
Elec Plant Acq Adj	-	-	-	-	-
Nuclear Fuel	- 0	-	-	-	-
Prepayments Fuel Stock	0 -	0	-	-	-
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 Accum Def Income Tax	(9,071,727) (63,102,640)	(2,523,040) 208,384	127,461	(6,684,809)	8,662
Unamortized ITC	(00, 102,040)	200,304	-	-	-
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:	(0.050.400)	/1 07E CCT\	200.025	(47 507 909)	2 042 500
Operating Revenue Other Deductions	(8,859,133)	(1,875,665)	289,925	(17,597,892)	2,843,596 -
Interest (AFUDC)	-	-	-	-	-
Interest	3,304,296	(220 600)	-	-	-
Schedule "M" Additions Schedule "M" Deductions	(238,698) (1,116,809)	(238,698) (1,116,809)	-	-	-
Income Before Tax	(11,285,318)	(997,554)	289,925	(17,597,892)	2,843,596
State Income Taxes	_	_		_	_
State Income Taxes Taxable Income	(11,285,318)	(997,554)	289,925	(17,597,892)	2,843,596
		, ,			
Federal Income Taxes Before Credits Energy & Other Tax Credits	(2,369,917)	(209,486)	60,884	(3,695,557)	597,155 -
Federal Income Taxes	(2,369,917)	(209,486)	60,884	(3,695,557)	597,155

		V	Vashington-Allocated	i	
	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	-	- -	<u>-</u>	<u>-</u>	<u>-</u>
. •					
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	-	<del>-</del>	-
Depreciation	(974,965)	2,254,764	-	-	-
Amortization Taxes Other Than Income		-	-	-	-
Income Taxes - Federal	2,108,981	(537,992)		(693,902)	-
ncome Taxes - State Income Taxes - Def Net	-	-	- 162.452	-	- 7 E A
Income Taxes - Det Net Investment Tax Credit Adj.	-	-	162,452 -	-	7,54 -
Misc Revenue & Expense	-			-	
Total Operating Expenses:	(7,933,786)	2,023,873	162,452	(693,902)	7,54
Operating Rev For Return:	7,933,786	(2,023,873)	(162,452)	693,902	(7,54
Rate Base:					
Electric Plant In Service	(108,470,679)	53,574,638	-	-	-
Plant Held for Future Use Misc Deferred Debits	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-
luclear 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  Jnamortized ITC	-	-	(74,088,354)	-	10,777,33
Customer Adv For Const	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-
Misc Rate Base Deductions	-	-	<del>-</del>	-	-
Total Rate Base Deductions	109,771,077	(4,143,124)	(74,088,354)	-	10,777,33
Total Rate Base:	1,300,398	49,431,513	(74,088,354)	-	10,777,33
stimated Return on Equity Impact	1.170%	-0.811%	0.828%	0.104%	-0.118
stimated Price Change	(10,426,681)	7,485,076	(6,967,876)	(922,963)	
AX CALCULATION:					
Operating Revenue Other Deductions	10,042,768	(2,561,864)	-	<del>-</del>	-
nterest (AFUDC)	-	- -	- -	-	-
nterest	-	-	-	3,304,296	-
Schedule "M" Additions Schedule "M" Deductions	-	-	<del>-</del>	-	-
ncome Before Tax	10,042,768	(2,561,864)	-	(3,304,296)	-
State Income Taxes	_	_	_	_	_
axable Income	10,042,768	(2,561,864)	-	(3,304,296)	-
indeval Income Toyon Pefere Condition	2.400.004	(E27 000)		(602.000)	
ederal Income Taxes Before Credits	2,108,981	(537,992)	-	(693,902)	-
Energy & Other Tax Credits	-	-	-		

14.588%

### **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%

<b>Net to Gross</b>	Bump-up	Factor
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Net to Gross Bump-up Factor Operating Revenue	100.000%	
Operating Deductions Uncollectable Accounts WUTC Regulatory Fee WUTC Public Utility Tax Taxes Other - Resource Supplier Taxes Other - Gross Receipts	0.560% 0.400% 3.873% 0.000% 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 D	Deferred Tax Rate	3.587%
Combined Deferred Tax Rate		24.587%

Ratio of Deferred State Tax Rate to Combined Deferred Tax rate

	<u>FERC</u>	,	Washington-Allocated	
Operating Revenues:		Approved In-Rates	Proposed Allocation	<u>Adjustment</u>
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	<u>.</u>	<u>-</u>	_
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)
Operating Nev For Neturn.		(20,139,700)	(21,001,203)	(1,001,323)
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	,	, - , - <u>-</u>	-
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	<u>-</u>	_	- -
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	COL HAID	(10,001,124)	(14,000,000)	(1,110,000)
moomo Bolole Tax				-
				-
Energy & Other Tax Credits	40910	(0)	(0)	(0)

(13,260,415)

1,744,111

69.232.290

59.863.050

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

Income Taxes - Def Net

Income Taxes - Def Net

41010

41110

so

SO

Total

(20,071,237)

1,852,591

3.822.560

395,334

1.684.426

(25.051.297)

4.520.880

(8.984)

(277.431) (10.564.886)

469,426,446

UE-230172 RATE YEAR 1 Adjustments - TOTAL COMPANY Adjustment Detail General Wage Pro Forma Pension Pro Forma General Wage Increase Related Non-Depreciation & Environmental Amortization Expense Depreciation & Amortization End-of-Period PowerTax ADIT Schedule M End-of-Period Pro Forma Major Unadjusted (Pro Forma) -Service Memberships & Plant Balances · Plant Additions - Miscellaneous Rate Increase Insurance Legal Balance - Year Adjustment -Reserves -Sub Group Taxes Other Than Income Factor SO Balance (442,022) FERC Expense & Revenue (Annualizing) Year 1 Expense Advertising Subscriptions Expenses Remediation Year 1 Reserves - Year 1 Historical Year 1 Historical Year 1 408 Misc Revenue & Expense Other Operating Revenues 421 451 SO SO (2,524,188) 2,524,307 SO SO SO Other Operating Revenues Other Operating Revenues 454 456 3,042,379 2,949 73.269.414 (5.257) 368.187 1.568.758 Administrative & General Administrative & General 14,595,796 1,300,578 Administrative & General 922 923 924 (39,987,380) 30,807,772 (937,399) Administrative & General Administrative & General 4.261.943 (97.162) Administrative & General 106,214,122 40,001,027 (8,551,201) 17,975,423 926 (25 051 297) Administrative & General 137 802 351 2,644,343 (127,912,380) Administrative & General 928 929 (1,076,287) 2.932 Administrative & General Administrative & General 930 931 2,340,571 (8,984) (277,431) (27,429) Administrative & General Administrative & General 935 25 318 336 27.147 115.668 403GP 17,979,123 5,498,701 Depreciation Amortization Amortization 404GP 108,292 21,446,143 404GF 404IP 154 165 18,246,678 Materials & Supplies (1.117.344)1 117 344 Prepayments 33,032,918 (33,032,918) Accum Def income Tax 190 282 283 303 SO SO SO 51 047 509 (35 382 985) Accum Def income Tax 6,429,957 (28 590 252) Accum Defincome Tay 27 951 902 Electric Plant In Service 10,537,472 108,347,317 SO SO SO Flectric Plant In Service 389 390 7 611 617 Electric Plant In Service 104,088,842 3,838,787 391 392 393 394 395 Electric Plant In Service 65,845,922 8,120,096 Electric Plant In Service Electric Plant In Service 7,397,913 234,652 (581,268) (16,466) SO SO SO SO Electric Plant In Service Electric Plant In Service 1,895,974 (61,494) 5,105,751 51,308 Electric Plant In Service Electric Plant In Service 396 397 6,264,798 93,040,701 (1,993,050) 765,663 17,629,327 Electric Plant In Service Misc Rate Base Deductions 398 2281 SO SO 2.189.602 (147,983) 708,333 (708,333) Misc Rate Rase Deductions 2282 2283 SO SO 143,203,330 (2,068,053) Misc Rate Base Deductions Accum Prov For Deprec 108GP SO SO (118,307,031) (10.975.267) (3 636 833) Accum Prov For Amort 111GP 111IP (1,229,003) (216,584) (59,113,177) (54,146) Accum Prov For Amort (326,477,412) (9.859.163) Misc Deferred Debits \$0 \$0 \$0 \$0 \$0 264,844 (264,844) Flectric Plant In Service GP 66 694 958 (54 667) Working Capital 143 49,060,066 (49.060.066) (6.561,112) 6.561.112 Working Capital 232 SO SO SO Energy & Other Tax Credits 40910 (12,463) Schedule "M" Additions SCHMAP 983 171 263,452 SCHMAT SCHMDT (7,534,969) (81,634,874) Schedule "M" Additions (7.262.156) (7 093 744) 5,845,566 (9.611.130) (53.933.503) Schedule "M" Deductions

1,437,226

53.210.117

23,745,379

(2,363,050)

1,785,517

250.989

20.458.398

(17.450.819)

(70.305.027) (13.550.142)

System Overhead Allocation	Factor Update		Adj TOTAL CO	).	
Adjustment Detail	· uotor opuati		10.1_C	10.3	
			Removal of Coal-Fired Generation	Colstrip Unit 3	RATE YEAR 1 NORMALIZED -
Sub Group	FERC	Factor	Assets	Removal	TOTAL COMPANY
Taxes Other Than Income	408	so	-	-	(442,022
Misc Revenue & Expense	421 451	SO SO	-	-	119 40
Other Operating Revenues	451 454	SO SO	-	-	3.042.379
Other Operating Revenues Other Operating Revenues	454 456	SO	-	-	3,042,37
Administrative & General	456 920	SO	-		75,201,101
Administrative & General	920 921	SO	-		15,896,374
Administrative & General	921	SO	-	-	(39,987,380
Administrative & General	923	SO	-	-	29.870.373
Administrative & General	923 924	SO	(144.013)	(162.571)	3.858.197
Administrative & General	924	SO	(45,998)	(51,925)	155.541.448
Administrative & General	925 926	SO	(40,998)	(31,925)	112.751.05
Administrative & General	928	SO			1.568.056
Administrative & General	929	SO	270.509	-	(127.638.94)
Administrative & General	930	SO	270,309		2,054,155
Administrative & General	931	SO	=	-	(27.429
Administrative & General	935	SO		-	25.461.15
Depreciation	403GP	so	=	-	23,477,824
Amortization	403GF 404GP	SO			108.29
Amortization	404GI 404IP	SO		-	39.692.82
Materials & Supplies	154	SO		-	33,032,021
Prepayments	165	so			- (
Accum Defincome Tax	190	SO			15,664,524
Accum Def income Tax	282	so			6,469,17
Accum Defincome Tax	283	SO		-	(638.35)
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		_	6.816.64
Electric Plant In Service	393	SO			218,185
Electric Plant In Service	394	SO			1.834.48
Electric Plant In Service	395	SO			5.157.05
Electric Plant In Service	396	so			4.271.74
Electric Plant In Service	397	SO		_	111,435,69
Electric Plant In Service	398	SO			2,041,619
Misc Rate Base Deductions	2281	SO		_	2,041,011
Misc Rate Base Deductions	2282	SO	_	_	_
Misc Rate Base Deductions	2283	SO		_	(2.068.05)
Accum Prov For Deprec	108GP	SO	_	_	(132,919,13
Accum Prov For Amort	111GP	so	_	_	(1,499,73)
Accum Prov For Amort	111IP	SO	_	-	(395,449,75)
Misc Deferred Debits	186M	so	_	-	
Electric Plant In Service	GP	so		-	66,640,29
Working Capital	143	so		-	
Norking Capital	232	so	_	-	-
Energy & Other Tax Credits	40910	so	23,623	-	(0
Schedule "M" Additions	SCHMAP	so	(23,623)	-	1.223.00
Schedule "M" Additions	SCHMAT	so	(,)	-	(21,890,869
Schedule "M" Deductions	SCHMDT	so	_	-	(139.333.94
Income Taxes - Def Net	41010	so		-	(34,257,476
Income Taxes - Def Net	41110	so	_	_	5,382,219
			otal 80.498	(214,496)	569,267,28

	1	L COMPANY	Adjustments - TO	RATE YEAR 2	
	15.4_R	14.3 R	14.2 R	14.1 R	13.2 R
	· - [	Pro Forma	Pro Forma	_	_
	werTax ADIT		Depreciation &		General Wage
RATE YEAR 2	Balance	Amortization	Amortization	Pro Forma Major	Increase (Pro
NORAMLIZED -	Adjustment -		Expense -	Plant Additions -	Forma) -
TOTAL COMPAN	Year 2	Year 2	Year 2	Year 2	Year 2
	rear 2	rear 2	rear 2	rear 2	rear 2
(442,0	-	-	-	-	-
1	-	-	-	-	-
	-	-	-	-	-
3,042,3	-	-	-	-	-
2,9	-	-	-	-	-
75,842,7	-	-	-	-	641,647
15,896,3	-	-	-	-	-
(39,987,3	-	-	-	-	-
29.870.3	_		_	_	
3,858,	_		_	_	
155,541,4	_				
112,751,0	-	-	-	-	-
	-	-	-	-	-
1,568,0	-	-	-	-	-
(127,638,9	-	-	-	-	-
2,054,1	-	-	-	-	-
(27,4	-	-	-	-	-
25,508,4	-	-	-	-	47,310
24,177,3	-	-	699,543	-	-
108,2	-	-	-	-	-
44,878,4	-	-	5,185,600	-	-
	-	-		-	-
	-	_	_	_	_
15,664,5	_	_	_		_
20,626,9	_			14,157,760	
(638,3	-			14,157,700	
633,424,9	- 1	-	-	73,190,818	-
	-	-	-	73,190,818	-
7,611,6	-	-	-	-	-
107,927,6	-	-	-	-	-
73,966,0	-	-	-	-	-
6,816,6	-	-	-	-	-
218,1	-	-	-	-	-
1,834,4	-	-	-	-	-
5,157,0	-	-	-	-	-
4.271.7	-	-	-	-	-
122,940,0	-	_	_	11,504,364	_
2,041,6	_	_	_	-	_
2,041,0	_				
	-				
(0.000.0	-	-	-	-	-
(2,068,0	-	(0.777.075)	-	-	-
(139,697,	-	(6,777,975)	-	-	-
(1,608,0	-	(108,292)	-	-	-
(430,067,4	-	(34,617,682)	-	-	-
	-	-	-	-	-
66,640,2	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
1,223,0	-	_	_	_	_
(42,062,6	(485,852)	_	_	(19,685,912)	_
	(,002)	_		(51,744,737)	_
		-	-		
(191,078,6	_				
(46,979,7	110.454	-	-	(12,722,272)	-
	- 119,454 (366,398)	(41,503,948)	5,885,143	(12,722,272) 4,840,100 19,540,120	688.958

UE-230172

												-230172								
				4.1	4.2 R	4.3 R	44.5	4.5 R	4.6	4.7	justments - WA 4.9	SHINGTON ALL 4.11	OCATED (APPROVED)	6.2 R	6.3	7.4 R	7.5 R	8.1	8.4 R	8.5
				4.1	4.2_R	_	4.4_R	4.5_K	4.0	4.7	4.9	4.11	6.1_R	_	0.3	7.4_K	_	0.1	0.4_K	8.5
			Unadjusted	Miscellaneous	General Wage Increase	General Wage Increase (Pro Forma) -	Pension Related Non- Service	Insurance		Memberships &	Legal	Environmental	Pro Forma Depreciation & Amortization Expense	Pro Forma Depreciation & Amortization	End-of-Period Reserves -	d PowerTax ADIT			Pro Forma Major Plant Additions -	Miscellaneous Rate
Sub Group	FERC	Factor	Balance	Expense & Revenue	e (Annualizing)	Year 1	Expense	Expense	Advertising	Subscriptions	Expenses	Remediation	Year 1	Reserves - Year	1 Historical	1	Year 1	Historical	Year 1	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 Administrative & General	456 920	SO SO	209 5,190,831	(372)	26,084	111.140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	921	SO	1.034.051	92,141	20,004	111,140														
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	-	-	-	-	-	(40.055)	-	-	-	-	-	-	-	-	-	-
Administrative & General Administrative & General	930 931	SO SO	165,820 (1,943)	-	-	-	-	-	(637)	(19,655)	-	-	-	-	-	-	-	-	-	-
Administrative & General	935	SO	1,793,698		1,923	8,195		-	-	-	-	-		-	-	-	-	-	-	
Depreciation	403GP	so	1,273,746		1,923	0,193							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	283 303	SO SO	(2,025,500)	-	-	-	-	-	-	-	-	1,980,275	-	-	-	-	-	-	-	-
Electric Plant In Service Electric Plant In Service	303	SO	31,267,751 539,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	746,536	7,675,953	-
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 Electric Plant In Service	397	SO SO	6,591,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,244	1,248,964	-
Liectric Plant in Service Misc Rate Base Deductions	398 2281	SO	155,124 (50.182)		-					-	-		-		-			(10,484)	-	50,182
Misc Rate Base Deductions	2282	SO	(10,145,356)		-	-	-	-		-	-	-	-	-	-	-	-	-	-	10,145,356
Misc Rate Base Deductions	2283	so	(146,513)			-	-	-		-	-	-	-	-		-	-	-	-	.0,143,330
Accum Prov For Deprec	108GP	so	(8,381,557)					-				-		(777,552	2) (257,65	4) -				
Accum Prov For Amort	111GP	so	(87,070)		-	-	-	-	-	-	-	-	-	(15,344			-	-	-	-
Accum Prov For Amort	111IP	so	(23,129,557)	-	-	-	-	-	-	-	-	-	-	(4,187,92	1) (698,48	0) -	-	-	-	-
Misc Deferred Debits	186M	SO	18,763	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	(18,763
lectric Plant In Service	GP	so	4,725,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,873)	-	-
Norking Capital	143	SO	3,475,700 (464,827)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,475,700
Vorking Capital Energy & Other Tax Credits	232 40910	SO SO	(464,827)		-	-	-	-	-	-	-	-	-	-	-	-	(883		-	464,827
energy & Other Tax Credits Schedule "M" Additions	40910 SCHMAP	SO	(791) 69,654	-	-	-			-	-	-	-	-	-	-	-	18,664		-	-
Schedule "M" Additions	SCHMAT	SO	(533,821)		-	-	-	-		-	-	-	-	-	-	(514,493			(502,562)	
Schedule "M" Deductions	SCHMDT	so	(5,783,489)		-	-	-	_	-	-	-	414,134		-	-	(680,908		-	(3,820,963)	
ncome Taxes - Def Net	41010	so	(1,421,963)		-	-	-	-	-	-	-	101,821		-	-	(167,412		-	(939,445)	
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	7) (959,97	1) (1,236,317	) 17,782	1,449,392	4,241,046	4,904,818

UE-230172

			ldj WA ALLOC		
			10.1_C	10.3	
					APPROVED RATE
			Removal of		YEAR 1
			Coal-Fired		NORMALIZED -
			Generation	Colstrip Unit 3	WASHINGTON
Sub Group	FERC	Factor	Assets	Removal	ALLOCATED
Taxes Other Than Income	408	SO	7100010	rtomovai	(31.315)
Misc Revenue & Expense	421	SO		_	(01,010)
Other Operating Revenues	451	SO		_	3
Other Operating Revenues	454	SO	_	_	215.540
Other Operating Revenues	456	SO		_	209
Administrative & General	920	SO	_	_	5.327.683
Administrative & General	921	so		_	1.126.191
Administrative & General	922	SO			(2,832,938)
Administrative & General	923	SO		-	2,116,191
Administrative & General	924	SO	(10,203)	(11,517)	273.337
Administrative & General	925	SO	(3.259)	(3.679)	11.019.460
Administrative & General	926	SO	(3,233)	(3,073)	7,987,940
Administrative & General	928	SO		-	111.090
Administrative & General	929	SO	19.164	-	(9,042,684)
Administrative & General	930	so	13,104	-	145.528
Administrative & General	931	SO			(1,943)
Administrative & General	935	SO	-		1.803.816
Depreciation	403GP	SO	-	-	1.663.305
Amortization	404GP	SO		-	7.672
Amortization	404GF 404IP	SO	-		2.812.070
Materials & Supplies	154	SO		-	2,012,070
Prepayments	165	SO		-	0
Accum Defincome Tax	190	SO	-		1.109.766
Accum Defincome Tax	282	SO	-		458.314
Accum Def income Tax	283	SO		-	(45.224)
Flectric Plant In Service	303	so		-	39.690.240
Electric Plant In Service	389	SO			539.251
Electric Plant In Service	390	SO		_	7.646.220
Electric Plant In Service	391	SO		_	5.240.182
Electric Plant In Service	392	SO			482.931
Electric Plant In Service	393	SO		_	15.458
Electric Plant In Service	394	SO		-	129.965
Electric Plant In Service	395	SO		-	365.356
Electric Plant In Service	396	SO			302.635
Electric Plant In Service	397	SO			7.894.752
Electric Plant In Service	398	SO	-	-	144.640
Misc Rate Base Deductions	2281	SO			144,040
Misc Rate Base Deductions	2282	SO			
Misc Rate Base Deductions	2283	SO		-	(146,513)
Accum Prov For Deprec	108GP	SO	-	-	(9.416.763)
Accum Prov For Amort	111GP	SO			(106,250)
Accum Prov For Amort	111IP	SO	-	-	(28,015,958)
Misc Deferred Debits	186M	SO		-	(20,010,900)
Electric Plant In Service	GP	SO			4,721,185
Working Capital	143	SO	-	-	4,721,100
Working Capital	232	SO	-	-	-
Energy & Other Tax Credits	40910	SO	1.674	-	(0)
Schedule "M" Additions	40910 SCHMAP	SO			(U) 86.644
Schedule "M" Additions	SCHMAP	SO	(1,674)		(1.550.876)
Schedule "M" Deductions	SCHMAT	SO	-	-	(1,550,876)
Income Taxes - Def Net	41010	SO	-	-	(2,426,999)
Income Taxes - Def Net	41010 41110	SO	-	-	(2,426,999)
				-	

	RATE YEAR 2 Ad	justments - WA AL	LOC. (APPROVE	D) [	
13.2 R	14.1 R	14.2 R	14.3 R	15.4 R	
10.2_1	14.1_1	Pro Forma	Pro Forma	10.4_11	APPROVED RATE
eneral Wage		Depreciation &	Depreciation &	PowerTax ADIT	YEAR 2
	Pro Forma Major	Amortization	Amortization	Balance	NORMALIZED -
Forma) -	Plant Additions -	Expense -	Reserve -	Adjustment -	WASHINGTON
Year 2	Year 2	Year 2	Year 2	Year 2	ALLOCATED
real 2	rear 2	1 Gdl Z	16dl Z	1 0dl 2	(31,315
-	-	-	-	-	(31,313
-	-	-	-	-	3
-	-	-	-	-	
-	-	-	-	-	215,540
	-	-	-	-	209
45,458	-	-	-	-	5,373,141
-	-	-	-	-	1,126,191
-	-	-	-	-	(2,832,938
-	-	-	-	-	2,116,191
-	-	-	-	-	273,337
-	-	-	-	-	11,019,460
-	-	-	-	-	7,987,940
-	-		-	-	111,090
-	-		-	-	(9,042,684
-	-	-	-	-	145,528
-	-	-	-	-	(1,943
3,352	-	-	-	-	1,807,168
-	-	49.560	-	-	1,712,865
-	-	-	-	-	7,672
-	_	367,378	_	_	3,179,448
-	_	-	_	_	-,,
	_	_		_	0
	_	_		_	1,109,766
	1.003.018				1,461,332
-	1,000,010	-			(45,224
_	5,185,263	-	-		44,875,503
-	3,103,203	-	-		539,251
-	-	-	-		7,646,220
-	-	-	-		5.240.182
-	-	-	-	-	482,931
-	-	-	-	-	15.458
-	-	-	-		
-	-	-	-	-	129,965
-	-	-	-	-	365,356
-	-	-	-	-	302,635
-	815,036	-	-	-	8,709,788
-	-	-	-	-	144,640
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(146,513
-	-	-	(480,191		(9,896,955
-	-	-	(7,672		(113,922
-	-	-	(2,452,518		(30,468,476
-	-	-	-	-	-
-	-	-	-	-	4,721,185
-	-		-	-	-
-	-		-	-	-
-	-	-	-	-	(0
-	-		-	-	86,644
-	(1,394,664)			(34,421)	(2,979,961
-	(3,665,898)	_	_	(= -, -= -,	(13,537,124
-	(901,320)	_	_	_	(3,328,318
-	342,901	_	_	8.463	732.671
48,810	1,384,336	416,938	(2,940,381		39,213,947

											HE	-230172								
			Г							RATE YEAR 1 A			LOCATED (REVISED)						1	RY 1.4
			ı	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	Reserves -	i PowerTax ADIT Balance - Year			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 Administrative & General	456	so	226	(400)		120.309	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	920 921	SO SO	5,619,073 1,119,360	(403) 99,742	28,236	120,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General	922	SO	(3,066,655)	99,742																
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 Administrative & General	931 935	SO SO	(2,104) 1,941,678	-	2,082	8,871	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	403GP	SO	1,378,829	-	2,082	0,0/1	-	-	-	-	-	-	421,699	-	-	-	-	-	-	-
Amortization	404GP	so	8,305										421,099							
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 Electric Plant In Service	389 390	SO SO	583,739 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 Misc Rate Base Deductions	2281	so	(54,322) (10,982,345)	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	54,322 10,982,345
Misc Rate Base Deductions	2282 2283	SO SO	(10,982,345)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,962,345
Accum Prov For Deprec	108GP	SO	(9,073,034)											(841.69	9) (278,911	1)				
Accum Prov For Amort	111GP	so	(94,253)	_	_	_	_	_	_	_	_	_	_	(16,61)			_	_	_	_
Accum Prov For Amort	111IP	so	(25,037,739)			-	-	-	-		-			(4,533,42			-	-	-	
Misc Deferred Debits	186M	so	20,311	-	-	-	-	-	-	-	-	-	-				-		-	(20,311)
Electric Plant In Service	GP	so	5,114,874		-	-	-	-	-	-	-	-	-	-	-	-	-	(4,192)	-	
Working Capital	143	so	3,762,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- '	-	(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	-	-	-	-	-	-		-	-	-	-	-	(556,939)	20,204		(544,023)	
Schedule "M" Additions Schedule "M" Deductions	SCHMAT SCHMDT	SO SO	(577,861) (6,260,625)	-	-	-	-		-	-		448.300	٠	-	-	(737,083		-	(4,136,191)	-
Income Taxes - Def Net	41010	SO	(1,539,275)			-			-	-		110,222				(181,224		-	(1,016,949)	-
Income Taxes - Def Net	41110	so	142.076		-		_	-	-	-	-			-	-	136.932		-	133.757	-
		Total		293,154	30,318	129,180	(1,921,198)	346,709	(689)	(21,276)	(810,227)	4,080,714	1,821,047	(5,391,73	3) (1,039,168			1,568,966	4,590,932	5,309,464

			Adi - WA ALLOC		
			10.1_0	10.5	REVISED RATE
			Removal of		YEAR 1
			Coal-Fired		NORMALIZED -
			Removal of Coal-Fired Generation Assets	WASHINGTON	
Sub Group	FERC	Factor			ALLOCATED
Taxes Other Than Income	408	SO	-	-	(33,899
Misc Revenue & Expense	421		_	_	(00,000
Other Operating Revenues	451		_	_	3
Other Operating Revenues	454	SO	-	-	233.322
Other Operating Revenues	456		_	_	226
Administrative & General	920	SO	-	-	5,767,21
Administrative & General	921		-	-	1,219,102
Administrative & General	922	so	_	-	(3,066,655
Administrative & General	923	so	_	-	2.290.776
Administrative & General	924	so	(11,044)	(12,468)	295,887
Administrative & General	925	so	(3,528)	(3,982)	11,928,563
Administrative & General	926	so		- ,	8,646,943
Administrative & General	928	so	-	-	120,25
Administrative & General	929	so	20,745	-	(9,788,703
Administrative & General	930	so		-	157,534
Administrative & General	931	so	-	-	(2,104
Administrative & General	935	so	-	-	1,952,630
Depreciation	403GP	so	-	-	1,800,52
Amortization	404GP	so	-	-	8,305
Amortization	404IP	so	-	-	3,044,065
Materials & Supplies	154	so	-	-	-
Prepayments	165	so	-	-	(
Accum Def income Tax	190		-	-	1,201,32
Accum Def income Tax	282	so	-	-	496,125
Accum Def income Tax	283		-	-	(48,95
Electric Plant In Service	303		-	-	42,964,675
Electric Plant In Service	389		-	-	583,739
Electric Plant In Service	390		-	-	8,277,032
Electric Plant In Service	391		-	-	5,672,496
Electric Plant In Service	392		-	-	522,772
Electric Plant In Service	393		-	-	16,733
Electric Plant In Service	394		-	-	140,68
Electric Plant In Service	395		-	-	395,498
Electric Plant In Service	396		-	-	327,603
Electric Plant In Service	397		-	-	8,546,067
Electric Plant In Service	398		-	-	156,573
Misc Rate Base Deductions	2281		-	-	-
Misc Rate Base Deductions	2282		-	-	-
Misc Rate Base Deductions	2283		-	-	(158,600
Accum Prov For Deprec	108GP		-		(10,193,64
Accum Prov For Amort	111GP		-	-	(115,015
Accum Prov For Amort	111IP		-	-	(30,327,26)
Misc Deferred Debits	186M		-	-	= 47
Electric Plant In Service	GP		-	-	5,110,68
Working Capital	143		-	-	-
Working Capital	232		-	-	
Energy & Other Tax Credits	40910			-	((
Schedule "M" Additions	SCHMAP		(1,812)	-	93,79
Schedule "M" Additions	SCHMAT		-	-	(1,678,82
Schedule "M" Deductions	SCHMDT		-	-	(10,685,59
Income Taxes - Def Net	41010	SO	-	-	(2,627,225
Income Taxes - Def Net	41110	SO To	tal 6.173	(16,450)	412,765

				djustments - WA A		
		15.4_R	14.3_R	14.2_R	14.1_R	13.2_R
			Pro Forma	Pro Forma		
	REVISED RATE YEAR	PowerTax ADIT	Depreciation &	Depreciation &		General Wage
	2 NORMALIZED -	Balance	Amortization	Amortization	Pro Forma Major	Increase (Pro
ADJUSTMENT FROM	WASHINGTON	Adjustment -	Reserve -	Expense -	Plant Additions -	Forma) -
APPROVED	ALLOCATED	Year 2	Year 2	Year 2	Year 2	Year 2
(2,584	(33.899)	_	_	_	_	
(2,001	9	_				
i d	3		-	-	-	_
17.782	233.322		-	-	-	_
17,762	233,322		-	-	-	_
443.283	5,816,424		-	-	-	49,208
			-	-	-	
92,911	1,219,102	-	-	-	-	-
(233,717	(3,066,655)	-	-	-	-	-
174,585	2,290,776	-	-	-	-	-
22,550	295,887	-	-	-	-	-
909,103	11,928,563	-	-	-	-	-
659,003	8,646,943	-	-	-	-	-
9,165	120,255	-	-	-	-	-
(746,019	(9,788,703)	-	-	-	-	-
12,006	157,534	-	-	-	-	-
(160	(2,104)	-	_	_	_	-
149,091	1,956,258	_	_	_	_	3,628
141,311	1,854,176	_	_	53,648	_	-,
633	8.305	_		00,040		
262,304	3,441,752			397,687		-
202,304	3,441,732			337,007		
- 0	0		-	-	-	-
91,555			-	-	-	-
	1,201,321		-	-		-
120,560	1,581,892	-	-	-	1,085,767	-
(3,731	(48,955)	-	-	-		-
3,702,217	48,577,721	-	-	-	5,613,046	-
44,488	583,739	-	-	-	-	-
630,811	8,277,032	-	-	-	-	-
432,314	5,672,496	-	-	-	-	-
39,842	522,772	-	-	-	-	-
1,275	16,733	-	-	-	-	-
10,722	140,687	-	-	-	-	-
30,142	395,498	-	-	-	-	-
24,967	327,603	-	-	-	-	-
718.555	9.428.343	-	-	-	882.276	-
11,933	156,573	_	_	_		_
-	.23,070	-	-	_	-	_
_	_	_	_	_	_	-
(12,087	(158,600)	_	_		_	
(816,496	(10,713,451)		(519,807		-	-
(9,399	(10,713,431)	-	(8,305)	-	-	-
	(32,982,117)	-		-	-	-
(2,513,641	(32,962,117)		(2,654,850	-	-	-
	- 440 000	-	-	-	-	-
389,497	5,110,682	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(0	(0)	-	-	-	-	-
7,148	93,793	-	-	-	-	-
(245,846	(3,225,807)	(37,260)	-	-	(1,509,724)	-
(1,116,809	(14,653,933)		-	-	(3,968,333)	-
(274,585	(3,602,904)	-	-	-	(975,678)	-
60.445	793,116	9.161	-	-	371,190	_
3,235,141	42,449,087	(28,099)	(3,182,962	451.335	1,498,543	52.837

UE-230172

Page 1-8

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

Currently Approved System Ove	rhead:	7.085%
Updated System Overhead:		7.669%
<u>UE-2301</u>	72 Approved Fa	actors:
	SC	8.100%
	SE	7.616%
	SGPD <sup>1</sup>	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

Page 2-1

Operating Revenues:	<u>FERC</u>	Approved In-Rates	Washington-Allocated Proposed Allocation	Adjustment
General Business Revenues	440-446	Approved III-Nates	Froposed Allocation	Aujustilielit -
Interdepartmental	448	_	<u>-</u>	_
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	0.700.040	2 000 040	(00.404)
Hydro Production	535-545 546-559	3,726,210 5,872,989	3,688,049 5,812,842	(38,161)
Other Power Supply Transmission	560-579	5,072,909	5,612,642	(60,147)
Distribution	580-599	<u>.</u>	_	-
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 Taxes Other Than Income	404-407 408	518,203	512,896	(5,307)
Income Taxes - Federal	Modelled			-
Income Taxes - State Income Taxes - Def Net	Modelled 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 Nuclear Fuel	114, 115 120	-	-	-
Prepayments	165	-	-	-
Fuel Stock	151-152, 25316, 25317, 25319	-	- -	-
Material & Supplies	154, 163,24318	-	-	-
Working Capital	*WC	-	-	-
Weatherization	124	-	-	-
Misc Rate Base	141, 18222	-	<u>-</u>	-
Total Electric Plant:		484,983,612	480,016,787	(4,966,825)
Rate Base Deductions:				
Accum Prov For Deprec	108***	(72,640,241)	* * * * * * * * * * * * * * * * * * * *	743,925
Accum Prov For Amort	111***	(12,445,877)	(12,318,416)	127,461
Accum Def Income Tax	190, 281-283	-	-	-
Unamortized ITC Customer Adv For Const	255 252	-	-	-
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

			r		В/	ATE YEAR 1 Adj	UE-230172	TAI COMPANY				
			L	4.2_R	4.3_R	4.9	4.10	4.13	5.4	6.1_R		
			Unadjusted	General Wage Increase	General Wage Increase	Legal	Remove Non- Recurring	Incremental		Pro Forma Depreciation & Amortization		
Sub Group	FERC	JAM Factor	Balance	(Annualizing)	(Pro Forma)	Expenses	Entries	O&M Expenses	WRAP Fees	Expense - Year 1		
Steam Production Steam Production	500 501	SG SE	12,354 (89,329)	29,644 1,110	126,304 4,728	-	-	-	-	-		
Steam Production	502	SG	85,313	-	-,720	_	_	-	-	_		
Steam Production	506	SG	1,806,964	-	-	-	-	-	-	-		
Steam Production	507	SG	7,560	-	-	-	-	-	-	-		
Steam Production Steam Production	511 512	SG SG	656,101 74,706	2,532	10,790	-		-	-	-		
Steam Production	513	SG	245,118	-	-	_	_	-	-	_		
Steam Production	514	SG	37,757		<del>-</del>	-	-	-	-	-		
Hydro Production Hydro Production	535 535	SG-P SG-U	8,171,999 2,334,426	153,661 103,084	654,714 439,216	-	-	-	-	-		
Hydro Production	536	SG-P	164,926	-	-	-	_	_	-	_		
Hydro Production	537	SG-P	4,302,814	-	-	-	-	-	-	-		
Hydro Production	537	SG-U SG-P	327,473	-	-	-	-	-	-	-		
Hydro Production Hydro Production	539 539	SG-U	12,449,498 6,504,788	-	-	-	-	-	-	-		
Hydro Production	540	SG-P	2,139,319	-	-	-	-	-	-	-		
Hydro Production	540	SG-U	91,791	-	-	-	-	-	-	-		
Hydro Production Hydro Production	541 542	SG-P SG-P	381 856,844	-	-	-	-	-	-	-		
Hydro Production	542 542	SG-P SG-U	21,069	-	-	-	-	-	-	-		
Hydro Production	543	SG-P	679,082	-	-	-	-	-	-	-		
Hydro Production	543	SG-U	237,858	-	-	-	-	-	-	-		
Hydro Production Hydro Production	544 544	SG-P SG-U	955,815 290,173	-	-	-	-	-	-	-		
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	545 548	SG-U SG	863,019	5,195	22,134	-	-	-	-	-		
Other Power Supply Other Power Supply	549	SG	204,984 6,575,848	37,019	157,727	-	-	-	-	-		
Other Power Supply	550	SG	10,462,072	-	-	-	-	-	-	-		
Other Power Supply	553	SG	16,395,625	4,459	19,000	-	-	-	-	-		
Other Power Supply Other Power Supply	554 556	SG SG	1,199,050 1,089,056	-	-	-	-	-	-	-		
Other Power Supply	557	SG	27,036,403	343,354	1,462,952	(91,614)	_	_	1,430,555	_		
Depreciation	403HP	SG-P	22,099,077	-	-	- 1	-	-	-	462,984		
Depreciation	403HP 403OP	SG-U	8,925,419	-	-	-	-	-	-	1,256,487		
Depreciation Depreciation	403OP	SG SG	83,040 143,742,355	-	-	-	-	-	-	4,597,359		
Depreciation	403SP	SG	5,417,070	-	-	-	-	-	-	1,980,319		
Amortization	404HP	SG-P	311,932	-	-	-	-	-	-	444		
Plant Held for Future Use Electric Plant In Service	105 310	SG SG	4,089,847 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 Electric Plant In Service	314 315	SG SG	35,521,054 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 Electric Plant In Service	330 331	SG-U SG-P	6,591,309 271,170,427	-	-	-	-	-	-	-		
Electric Plant In Service	331	SG-U	19,764,804	-	-	-	_	-	-	-		
Electric Plant In Service	332	SG-P	435,640,257	-	-	-	-	-	-	-		
Electric Plant In Service Electric Plant In Service	332 333	SG-U	100,009,571 96,412,631	-	-	-	-	-	-	-		
Electric Plant In Service	333	SG-P SG-U	50,661,145	-	-	-	-	-	-	-		
Electric Plant In Service	334	SG-P	72,081,411	-	-	-	-	-	-	-		
Electric Plant In Service Electric Plant In Service	334	SG-U	14,575,404	-	-	-	-	-	-	-		
Electric Plant In Service Electric Plant In Service	335 335	SG-P SG-U	2,391,253 172,138	- -	-	-	-	-	-	- -		
Electric Plant In Service	336	SG-P	23,263,407	-	-	-	-	-	-	-		
Electric Plant In Service	336	SG-U	3,091,425	-	-	-	-	-	-	-		
Electric Plant In Service Electric Plant In Service	340 341	SG SG	11,786,035 97,525,470	-	-	-	-	-	-	-		
Electric Plant In Service	343	SG	51,020,47U -	-	-	-	-	-	-	-		
Electric Plant In Service	343	SG	2,883,890,877	-	-	-	-	-	-	-		
Electric Plant In Service	344	SG	116,955	-	-	-	-	-	-	-		
Electric Plant In Service Electric Plant In Service	344 345	SG SG	165,088,467 240,853,361	-	-	-	-	-	-	-		
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 Accum Prov For Deprec	108HP 108OP	SG-U SG	(97,872,768) (147,818)	-	-	-	-	-	-	(15,130,568) 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 Accum Prov For Amort	108SP	SG-P	(16,246)	-	-	-	-	-	-	-		
	111HP 106	SG-P SG	(3,295,121) 83,492,168	-	-	-	-	-	-	-		
Electric Plant In Service												

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

		-				UE-230172	001104111/			1
		L	6.2_R	6.3	8.1	ustments - TOTAL 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	Klamath Hydroelectric Assets Transfer - Year 1	Confidential Wind Capital Additions - Year 1	Production Factor - Year 1	RATE YEAR NORMALIZED
Steam Production	500	SG	-	-	-	-	-	-	-	168,
Steam Production	501	SE								(83,
team Production team Production	502 506	SG SG	-	-	-	-	-	-	-	85, 1,806,
team Production	507	SG		-					-	7,
team Production	511	SG	-	-	-	-	-	-	-	656,
team Production	512	SG	-	-	-	-	-	-	-	88,
team Production team Production	513 514	SG SG	-	-	-	-	-	-	-	245, 37,
ydro Production	535	SG-P	-	_	-	-	-	-	-	8,980,
ydro Production	535	SG-U	-	-	-	-	-	-	-	2,876,
ydro Production ydro Production	536 537	SG-P SG-P	-	-	-	-	-	-	-	164, 4,302,
ydro Production	537	SG-U	-	-	-	-	-	-	-	327,
ydro Production	539	SG-P	-	-	-	-	-	-	-	12,449,
ydro Production	539	SG-U	-	-	-	-	-	-	-	6,504,
ydro Production ydro Production	540 540	SG-P SG-U	-	-	-	-	-	-	-	2,139, 91,
ydro Production	541	SG-P	-	-	-	-	-	-	-	31,
ydro Production	542	SG-P	-	-	-	-	-	-	-	856
ydro Production ydro Production	542 543	SG-U SG-P	-	-	-	-	-	-	-	21, 679
ydro Production	543 543	SG-P SG-U	-	-	-	-	-	-	-	237
ydro Production	544	SG-P	-	-	-	-	-	-	-	955
ydro Production	544	SG-U	-	-	-	-	-	-	7.400	290,
ydro Production vdro Production	545 545	SG SG-P	-	-	-	-	-	-	7,188	1,333, 3,096
ydro Production	545	SG-U								890
ther Power Supply	548	SG	-	-	-	-	-	-	-	399,
ther Power Supply	549	SG	-	-	-	-	-	1,643,675	8,909	8,228
ther Power Supply ther Power Supply	550 553	SG SG	-	-	-	-	-	-	-	10,462 16,419
ther Power Supply	554	SG	-	-	-	_	-	-	-	1,199
ther Power Supply	556	SG	-	-	-	-	-	-	-	1,089
ther Power Supply	557	SG SG-P	-	-	-	-	-	-	2,509	30,181, 22,564,
epreciation epreciation	403HP 403HP	SG-U		-					6,810	10,188,
epreciation	403OP	SG	-	-	-	-	-	1,224,633	31,555	5,936,
epreciation	403OP	SG	-	-	-	-	-	-	-	143,742,
epreciation mortization	403SP 404HP	SG SG-P					-		10,733	7,408, 312,
ant Held for Future Use	105	SG	-	_	-	-	-	-	-	4,089,
lectric Plant In Service	310	SG	-	-	-	-	-	-	-	41,195,
ectric Plant In Service ectric Plant In Service	311 312	SG SG	-	-	19,859 317,802	(2,322,752)		-	(12,589)	8,486 58,607
ectric Plant In Service	314	SG	-	-	235,984	(2,322,732)	-	-	(12,369)	35,757
ectric Plant In Service	315	SG	-	-	-	-	-	-	-	8,555,
lectric Plant In Service	316	SG	-	-	26,706	-	(5.040.540)	-	-	1,426,
ectric Plant In Service ectric Plant In Service	330 330	SG SG-P	-	-	49,465	-	(5,348,513)	-	-	(5,348 32,368
ectric Plant In Service	330	SG-U	-	_	10,387	-	-	-	-	6,601
ectric Plant In Service	331	SG-P	-	-	2,743,843	-	-	-	-	273,914
ectric Plant In Service	331 332	SG-U	-	-	679,819	- 62 165 507	-	-	226.020	20,444
ectric Plant In Service ectric Plant In Service	332	SG-P SG-U	-	-	2,707,704 2,787,023	62,165,597 28,973,197	-	-	336,938 157,035	500,850 131,926
ectric Plant In Service	333	SG-P	-	-	595,374		-	-	-	97,008
ectric Plant In Service	333	SG-U	-	-	295,155	-	-	-	-	50,956
ectric Plant In Service ectric Plant In Service	334 334	SG-P SG-U	-	-	788,523	-	-	-	-	72,869
ectric Plant In Service	335	SG-P	-	-	68,329 (1,448)	-	-		-	14,643 2,389
ectric Plant In Service	335	SG-U	-	-	(3,033)	-	-	-	-	169
ectric Plant In Service	336	SG-P	-	-	129,049	-	-	-	-	23,392
ectric Plant In Service ectric Plant In Service	336 340	SG-U SG	-	-	47,530 167,799	-	-	-	-	3,138 11,953
ectric Plant In Service	341	SG	-	-	664,031	-	-	-	-	98,189
ectric Plant In Service	343	SG								
ectric Plant In Service	343	SG	-	-	8,716,903	84,950,387	-	29,098,049	618,143	3,007,274
ectric Plant In Service ectric Plant In Service	344 344	SG SG	-	-	565,253	-	-		-	682 165,088
ectric Plant In Service	345	SG	-	-	271,203	-	-	-	-	241,124
ectric Plant In Service	346	SG	-	-	78,647	-		-	-	11,834
ccum Prov For Deprec	108HP 108HP	SG SG-P	-	(10,286,276)	-	-	1,136,374	-	(189,453)	1,136
ccum Prov For Deprec	108HP 108HP	SG-P SG-U	-	(3,322,785)		-	-	-	(82,008)	(458,680 (116,408
ccum Prov For Deprec	108OP	SG	(286,448,913)	(71,737,067)		-	-	(65,755)		(359,868
	108OP	SG	- '	-	-	-	-	- '	-	329,718
ccum Prov For Deprec ccum Prov For Deprec	108SP	SG	-	(2,661,546) 16,246	-	-	-	-	(20,859)	(89,355
			- - (624,751)	(2,661,546) 16,246 (156,046)	-	-	- - -	-	(20,859) - -	(89,355, (4,075,

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

Steam Production         56           Steam Production         50           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         51           Hydro Production         53           Hydro Production         54           Hydro Production         56           Hydro Production         56	5500 5501 5501 5502 5506 5507 5511 5512 5513 5535 5535 5535 5535 5537 5537 5537	JAM Factor SG SE SG	13.2 R General Wage Increase (Pro Forma) - Year 2 51,661 1,934	RATE YEAR 2 / 14.1_R  Pro Forma Major Plant Additions - Year  2	UE-230172 Adjustments - TO 14.2_R Pro Forma Depreciation & Amortization Expense - Year 2	TAL COMPANY 14.3, R Pro Forma Depreciation & Amortization Reserve - Year 2	14.9  Confidential Wind Capital Additions - Year  2	RATE YEAR 2 NORMALIZED- TOTAL COMPANY 219,963 (81,558 85,313 1.806,964 7,566 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         55           Steam Production         50           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         52           Hydro Production         53           Hydro Production         54	5500 5501 5501 5502 5506 5507 5511 5512 5513 5535 5535 5535 5535 5537 5537 5537	SG SE SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	General Wage Increase (Pro Forma) - Year 2 51,661 1,934 - - - 4,413 - 4,413 - 267,789	Pro Forma Major Plant Additions - Year	Pro Forma Depreciation & Amortization Expense -	Pro Forma Depreciation & Amortization Reserve -	Confidential Wind Capital Additions - Year	NORMALIZED - TOTAL COMPANY 219,963 (81,558 85,313 1,806,964 7,566 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         56           Steam Production         50           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         51           Hydra Production         52           Hydra Production         53           Hydra Production         54	5500 5501 5501 5502 5506 5507 5511 5512 5513 5535 5535 5535 5535 5537 5537 5537	SG SE SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	Increase (Pro Forma) - Year 2 51,661 1,934 - - - - 4,413	Major Plant Additions - Year	Depreciation & Amortization Expense -	Depreciation & Amortization Reserve -	Wind Capital Additions - Year	NORMALIZED - TOTAL COMPANY 219,963 (81,558 85,313 1,806,964 7,566 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         56           Steam Production         50           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         51           Hydra Production         52           Hydra Production         53           Hydra Production         54	5500 5501 5501 5502 5506 5507 5511 5512 5513 5535 5535 5535 5535 5537 5537 5537	SG SE SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	Increase (Pro Forma) - Year 2 51,661 1,934 - - - - 4,413	Major Plant Additions - Year	Amortization Expense -	Amortization Reserve -	Wind Capital Additions - Year	NORMALIZED - TOTAL COMPANY 219,963 (81,558 85,313 1,806,964 7,566 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         56           Steam Production         50           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         51           Hydra Production         52           Hydra Production         53           Hydra Production         54	5500 5501 5501 5502 5506 5507 5511 5512 5513 5535 5535 5535 5535 5537 5537 5537	SG SE SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	Forma) - Year 2 51,661 1,934 - - - - 4,413 - - 267,789	Additions - Year	Expense -	Reserve -	Additions - Year	NORMALIZED - TOTAL COMPANY 219,963 (81,558 85,313 1,806,964 7,566 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         56           Steam Production         50           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         51           Hydra Production         52           Hydra Production         53           Hydra Production         54	5500 5501 5501 5502 5506 5507 5511 5512 5513 5535 5535 5535 5535 5537 5537 5537	SG SE SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	Year 2 51,661 1,934 - - - 4,413 - 267,789					TOTAL COMPANY 219,963 (81,558 85,313 1,806,964 7,566 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         56           Steam Production         50           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         51           Hydra Production         52           Hydra Production         53           Hydra Production         54	5500 5501 5501 5502 5506 5507 5511 5512 5513 5535 5535 5535 5535 5537 5537 5537	SG SE SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	51,661 1,934 - - - 4,413 - 267,789	2	Year 2	Year 2	2	219,963 (81,558 85,313 1,806,964 7,560 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         56           Steam Production         50           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         51           Hydro Production         53           Hydro Production         54           Hydro Production         56           Hydro Production         56           Hydro Production         56	501 502 506 507 511 511 512 513 535 535 536 537 537 539 540 541 542 543 543 543 544 544 544 545 545	SE SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	1,934 - - - 4,413 - 267,789			-		(81.588 85.313 1.806.964 7.566 656.101 92.441 245.118 37.757 9.248.163 3.056.372 164.926 4.302.814 327.473 12.449.498 6.504.788 2.139.318
Steam Production         56           Steam Production         50           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         51           Steam Production         52           Hydro Production         53           Hydro Production         54           Hydro Production         55           Hydro Production         56           Hydro Production         56	502 506 507 511 512 513 514 535 536 537 539 539 540 541 542 542 542 543 544 544 544 544 545	SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	4,413 - - 267,789					85,312 1,806,964 7,560 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,922 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         55           Steam Production         50           Steam Production         51           Steam Production         51           Steam Production         52           Steam Production         53           Hydro Production         54           Hydro Production         55           Hydro Production         56           Hydro Production         57	506 507 511 512 513 514 535 535 536 537 539 540 540 541 542 542 542 543 544 545 545 545 545 545 546 547 548 548 548 548 548 548 548 548 548 548	SG SG SG SG SG SG-P SG-P SG-P SG-P SG-P	- - 267,789					1,806,946 7,560 655,101 92,441 245,11E 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         55           Steam Production         51           Steam Production         55           Steam Production         55           Steam Production         55           Hydro Production         56           Hydro Prower Supply         56 <td>507 511 512 513 514 535 536 536 537 537 539 540 540 541 542 542 542 543 544 544 545 545 545 545 545</td> <td>SG SG SG SG SG-P SG-P SG-P SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-U SG-U SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-P SG-U SG-P SG-P SG-P SG-P SG-P SG-P SG-P SG-P</td> <td>- - 267,789</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>7,566 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318</td>	507 511 512 513 514 535 536 536 537 537 539 540 540 541 542 542 542 543 544 544 545 545 545 545 545	SG SG SG SG SG-P SG-P SG-P SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-U SG-U SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-P SG-U SG-P SG-P SG-P SG-P SG-P SG-P SG-P SG-P	- - 267,789			-	-	7,566 656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,318
Steam Production         5:5           Steam Production         5:5           Steam Production         5:5           Steam Production         5:5           Hydro Production         5:6           Hydro Production         5:7           Hydro Production         5:7           Hydro Production         5:7           Hydro Production	511 512 513 514 535 536 537 537 539 540 540 542 542 542 542 543 544 544 544 544 544 545 545	SG SG SG SG-P SG-P SG-P SG-P SG-P SG-U SG-P SG-P SG-P SG-P SG-P SG-P SG-P SG-P	- - 267,789			-	-	656,101 92,441 245,118 37,757 9,248,163 3,056,372 164,922 4,302,814 327,473 12,449,499 6,504,788 2,139,318
Steam Production         55           Steam Production         56           Steam Production         55           Hydro Production         56	512 513 514 535 536 537 537 539 540 541 542 542 542 542 543 544 544 544 545 545 545 545	SG SG SG-P SG-P SG-P SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-P SG-P SG-P SG-P SG-P SG-P SG-P	- - 267,789		- - - - - - - - - - - - - - - - - - -	-	-	92,441 245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,496 6,504,788 2,139,319
Steam Production         55           Steam Production         51           Hydro Production         55           Hydro Production         56           Hydro Production         54           Hydro Production         56           Other Power Supply         56           Other Power Supply         56           Other Power Supply         55           Other Power Supply         56           Other Power Supply         56	513 514 535 535 536 537 539 540 541 542 542 542 543 543 544 544 545 545 545	SG SG-P SG-P SG-P SG-P SG-P SG-U SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-P SG-P SG-U SG-P SG-P SG-P SG-P SG-P SG-P SG-P SG-P	- - 267,789		- - - - - - - - - - - - - - - - - - -		-	245,118 37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,496 6,504,788 2,139,318
Steam Production         5:           Hydro Production         5:	514 535 535 536 537 537 539 540 540 541 542 543 543 543 544 544 544 545	SG SG-P SG-P SG-P SG-P SG-P SG-P SG-P SG		: : : : : : : :	- - - - - - - - - -	-	-	37,757 9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,319
Hydro Production Hydro	535 535 536 537 537 539 540 540 541 542 543 543 543 544 544 545 545	SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U		-	- - - - - - - - -	-	-	9,248,163 3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,319
Hydro Production         55           Hydro Production         56           Uher Power Supply         56	535 536 537 537 539 540 540 541 542 542 543 543 544 544 544 545	SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-P SG-P SG-P SG-P SG-P SG-P SG-P		-	- - - - - - - -	-	-	3,056,372 164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,319
Hydro Production         53           Hydro Production         53           Hydro Production         53           Hydro Production         53           Hydro Production         54           Hydro Production         55           Other Power Supply         56           Depreciation         40	536 537 537 539 539 540 541 542 542 542 543 543 543 544 544 545	SG-P SG-P SG-U SG-P SG-P SG-P SG-P SG-P SG-P SG-P SG-P	179,646		- - - - - - -	- - - - - - -	- - - - - -	164,926 4,302,814 327,473 12,449,498 6,504,788 2,139,319
Hydro Production           Other Power Supply           Depreciation         40           Depreciation         41           Depreciation         42           Depreciation         43           Electric Plant In Service         33           Electric Plant In Service         33           Electric Plant In Service<	537 537 539 539 540 541 542 542 542 543 543 543 544 544 545	SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U	- - - - - - - - - - - - - - - - - - -	-	- - - - - -	- - - - -	- - - - -	4,302,814 327,473 12,449,498 6,504,788 2,139,319
Hydro Production         55           Hydro Production         55           Hydro Production         55           Hydro Production         56           Other Power Supply         56           Other Power Supply         56           Other Power Supply         55           Other Power Supply         55           Other Power Supply         56           Depreciation         40           Depreciation         40 <td>537 539 539 540 540 541 542 5542 5543 543 544 544 545 545</td> <td>SG-U SG-P SG-U SG-P SG-P SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U</td> <td>- - - - - - - - - - - - - - - - - - -</td> <td>-</td> <td>· · · ·</td> <td>- - - -</td> <td>- - - -</td> <td>327,473 12,449,498 6,504,788 2,139,319</td>	537 539 539 540 540 541 542 5542 5543 543 544 544 545 545	SG-U SG-P SG-U SG-P SG-P SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U	- - - - - - - - - - - - - - - - - - -	-	· · · ·	- - - -	- - - -	327,473 12,449,498 6,504,788 2,139,319
Hydro Production Hydro Power Supply Hydro Prower Supply Hydro Production Hydro Prower Supply Hydro Hyd	539 539 540 540 541 542 542 5543 543 544 544 545 545	SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U	- - - - - - - - - -	- - - - -	- - - - -	- - - -	- - - -	12,449,498 6,504,788 2,139,319
Hydro Production         55           Hydro Production         56           Other Power Supply         55           Other Power Supply         56           Other Power Supply	539 540 540 541 542 542 543 543 544 544 545 545	SG-U SG-P SG-U SG-P SG-U SG-P SG-U SG-P SG-U	- - - - - - -	- - - - -	- - - -	- - -	- - -	6,504,788 2,139,319
Hydro Production         54           Hydro Production         54           Hydro Production         56           Hydro Production         57           Hydro Production         59           Hydro Production         59           Hydro Production         59           Other Power Supply         56           Other Power Supply         55           Other Power Supply         55           Other Power Supply         55           Other Power Supply         56           Other Power Supply	540 540 541 542 542 543 543 544 544 545 545	SG-P SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U	- - - - - - -	- - - -	- - - -	- - -	-	2,139,319
Hydro Production         55           Hydro Production         54           Hydro Production         56           Other Power Supply         56           Other Power Supply         55           Other Power Supply         55           Other Power Supply         56           Other Power Supply         57           Depreciation         44           Depreciation         44           Depreciation         44           Depreciation         44           Depreciation         44 </td <td>540 541 542 542 543 543 544 544 545 545</td> <td>SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U</td> <td>- - - - -</td> <td>- - - -</td> <td>- - -</td> <td>-</td> <td>-</td> <td></td>	540 541 542 542 543 543 544 544 545 545	SG-U SG-P SG-P SG-U SG-P SG-U SG-P SG-U	- - - - -	- - - -	- - -	-	-	
Hydro Production Hydro Prower Supply Hydro Prower Supply Hydro Power Hydro Hydro Power Hydro	541 542 542 543 543 544 544 545 545	SG-P SG-P SG-U SG-P SG-P SG-U	:	- - -	-	-		
Hydro Production Hydro Prower Supply Hydro Prower Supply Hydro Power Hydro Hydro Power Hydro	542 542 543 543 544 544 545 545	SG-P SG-U SG-P SG-U SG-P SG-U	:	-	-		-	91,791
Hydro Production         54           Hydro Production         56           Other Power Supply         59           Other Power Supply         50           Depreciation         40           Depreciation         40           Amortization         41           Depreciation         40           Amortization         41           Depreciation         42           Electric Plant In Service         31           Electric Plant In Service         31	542 543 543 544 544 545 545	SG-P SG-U SG-P SG-U SG-P SG-U	- - -	-		-	-	381
Hydro Production	542 543 543 544 544 545 545	SG-U SG-P SG-U SG-P SG-U	- - -	_	-	-	-	856,844
Hydro Production  50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Production 50 Hydro Power Supply 50 Her Power Sup	543 543 544 544 545 545 545	SG-P SG-U SG-P SG-U	-		_	-	-	21,069
Hydro Production         55           Hydro Production         54           Hydro Production         56           Hydro Production         56           Hydro Production         56           Hydro Production         56           Other Power Supply         56           Other Power Supply         55           Depreciation         40           Depreciation         40           Depreciation         40           Depreciation         40           Depreciation         41           Depreciation         42           Depreciation         42           Depreciation         43           Electric Plant In Service         33           Electric Plant I	543 544 544 545 545 545	SG-U SG-P SG-U	-	-	_	-	-	679,082
Hydro Production Solution Hydro Production Solution Other Power Supply Solution Solutio	544 544 545 545 545	SG-P SG-U		_	_	_	_	237,858
Hydro Production         54           Hydro Production         54           Hydro Production         55           Hydro Production         56           Other Power Supply         59           Other Power Supply         50           Depreciation         40           Depreciation         40           Depreciation         40           Pepreciation         40           Pepreciation         40           Amortization         41           Plant Held for Future Use         11           Electric Plant In Service         31           Electric Plant In Service         32           Electric Plant In Service         33	544 545 545 545	SG-U	-	_	_	_	_	955,815
Hydro Production         55           Hydro Production         54           Hydro Production         52           Other Power Supply         55           Depreciation         44           Depreciation         44           Depreciation         44           Depreciation         44           Paper Pear Supply         55           Electric Part In Service         31           Electric Plant In Service         31           Electric Plant In Service         33           Electric Plant In Service	545 545 545		-	_	_	-		290,173
Hydro Production	545 545		•	_	_	_		1,333,313
Hydro Production   55	545	SG-P	46,251				-	3,142,437
Other Power Supply         55           Other Power Supply         54           Other Power Supply         55           Depreciation         40           Depreciation         40           Depreciation         40           Depreciation         40           Depreciation         40           Depreciation         40           Plant Held for Future Use         10           Electric Plant In Service         31           Electric Plant In Service         32           Electric Plant In Service         33           Electric Plant In				-	-	-	-	
Other Power Supply         55           Depreciation         46           Depreciation         40           Depreciation         40           Depreciation         40           Pant Held for Future Use         11           Electric Plant In Service         31           Electric Plant In Service         32           Electric Plant In Service         33           Electric Plant In Service         33 <tr< td=""><td>E 4 O</td><td>SG-U</td><td>9,053</td><td>-</td><td>-</td><td>-</td><td>-</td><td>899,401</td></tr<>	E 4 O	SG-U	9,053	-	-	-	-	899,401
Other Power Supply         55           Depreciation         44           Depreciation         44           Depreciation         40           Depreciation         44           Depreciation         44           Plant Held for Future Use         11           Electric Plant In Service         31           Electric Plant In Service         32           Electric Plant In Service         33		SG	64,513	-	-	-	4.057.000	464,243
Other Power Supply         55           Depreciation         44           Depreciation         40           Depreciation         44           Depreciation         44           Amortization         44           Plant Held for Future Use         10           Electric Plant In Service         31           Electric Plant In Service         32           Electric Plant In Service         33	549	SG	-	-	-	-	4,957,899	13,186,331
Other Power Supply         55           Other Power Supply         55           Other Power Supply         55           Depreciation         44           Depreciation         44           Depreciation         44           Depreciation         44           Depreciation         44           Plant Held for Future Use         11           Electric Plant In Service         31           Electric Plant In Service         32           Electric Plant In Service         33           Electric Plant In Service         33 <td>550</td> <td>SG</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>10,462,072</td>	550	SG		-	-	-	-	10,462,072
Other Power Supply         55           Other Power Supply         55           Depreciation         44           Depreciation         40           Depreciation         40           Depreciation         40           Depreciation         40           Amortization         44           Plant Held for Future Use         11           Electric Plant In Service         31           Electric Plant In Service         32           Electric Plant In Service         32           Electric Plant In Service         33	553	SG	7,771	-	-	-	-	16,426,856
Other Power Supply         55           Depreciation         40           Depreciation         44           Depreciation         44           Depreciation         44           Depreciation         44           Plant Held for Future Use         16           Electric Plant In Service         31           Electric Plant In Service         32           Electric Plant In Service         33           Electric Plant In Service         32           Electric Plant In Service         33	554	SG	-	-	-	-	-	1,199,050
Depreciation	556	SG	-	-	-	-	-	1,089,056
Depreciation	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 44 Amortization 46 Plant Held for Future Use 16 Electric Plant In Service 33	403OP	SG	-	-	-	-	29,887,881	35,824,468
Amortization 44 Plant Held for Future Use 11 Electric Plant In Service 33	403OP	SG	-	-	1,759,107	-	-	145,501,462
Plant Held for Future Use   Electric Plant In Service   31	403SP	SG	-	-	(3,499)	-	-	7,404,623
Electric Plant In Service Electric Plant In Service 31 Electric Plant In Service 32 Electric Plant In Service 33 Electric Plant In Service 34 Electric Plant In Service 35 Electric Plant In Service 36 Electric Plant In Service 37 Electric Plant In Service 38 Electric Plant In Service 39 Electric Plant In Service 30 Electric Plant In Service 31	404HP	SG-P	-	-	-	-	-	312,376
Electric Plant In Service Electric Plant In Service 33' Electric Plant In Service 31' Electric Plant In Service 32' Electric Plant In Service 33'	105	SG	-	-	-	-	-	4,089,847
Electric Plant In Service   31	310	SG	-	-	-	-	-	41,195,596
Electric Plant In Service  Electric Plant In Service  31  Electric Plant In Service  32  Electric Plant In Service  33  Electric Plant In Service  34  Electric Plant In Service  35  Electric Plant In Service  36  Electric Plant In Service  37  Electric Plant In Service  38  Electric Plant In Service  39  Electric Plant In Service  30  Electric Plant In Service  30  Electric Plant In Service  30  Electric Plant In Service  31	311	SG	_	-	-	_	-	8,486,611
Electric Plant In Service   31	312	SG	-	(120,748)	-	-	-	58,486,269
Electric Plant In Service   31	314	SG	-		-	_	-	35,757,038
Electric Plant In Service	315	SG	-	_	-	_	-	8,555,197
Electric Plant In Service Electric Plant In Service 33	316	SG	-	_	_	_	_	1,426,293
Electric Plant In Service Electric Plant In Service 33	330	SG	_	_	_	_	_	(5,348,513
Electric Plant In Service   33	330	SG-P	-	_	_	_	_	32,368,298
Electric Plant In Service  33 Electric Plant In Service  34 Electric Plant In Service  35 Electric Plant In Service  36 Electric Plant In Service  37 Electric Plant In Service  38 Electric Plant In Service  38	330	SG-U	-	_	_	_	_	6,601,696
Electric Plant In Service Electric Plant In Service 33 Electric Plant In Service 33 Electric Plant In Service Electric Plant In Service 33	331	SG-P	•	_	_	_		273,914,270
Electric Plant In Service  33 Electric Plant In Service  34 Electric Plant In Service  35 Electric Plant In Service  36 Electric Plant In Service  37 Electric Plant In Service  38	331	SG-U	-	-	-	-		20,444,623
Section   Service   33	332	SG-P	•	6,303,566	_	_		507,154,063
Electric Plant In Service 33	332	SG-U	-	21,440,945	-	-	-	153,367,771
Electric Plant In Service 33 Electric Plant In Service 33 Electric Plant In Service 33 Electric Plant In Service 33	333	SG-U SG-P	-	۲۱, <del>۹۹</del> 0,۳ <del>4</del> 5	-	-	<u> </u>	97,008,005
Electric Plant In Service 33 Electric Plant In Service 33 Electric Plant In Service 33	333 333	SG-P SG-U	-	-	-	-	-	
Electric Plant In Service 33 Electric Plant In Service 33			-	-	-	-	-	50,956,300
Electric Plant In Service 33	334	SG-P	-	-	-	-	-	72,869,935
	334	SG-U	-	-	-	-	-	14,643,732
	335	SG-P	-	-	-	-	-	2,389,805
	335	SG-U	-	-	-	-	-	169,105
	336	SG-P	-	-	-	-	-	23,392,455
	336	SG-U	-	-	-	-	-	3,138,955
	340	SG	-	-	-	-	-	11,953,834
	341	SG	-	-	-	-	-	98,189,501
	343	SG					710,155,088	710,155,088
Electric Plant In Service 34	343	SG		41,797,495	-	-	-	3,049,071,853
Electric Plant In Service 34	344	SG	-	-	-	-	-	682,208
	344	SG	-	-	_	-	-	165,088,467
		SG	-	-	-	-	-	241,124,563
	345	SG	-	_	_	-	-	11,834,774
	345	SG	-	_	_	_	_	1,136,374
	345 346	SG-P	-	_	_	(18,723,388)		(477,404,237
	345 346 108HP	SG-U	•	_	_	(8,872,382)	_ [	(125,280,511
	345 346 108HP 108HP	SG SG	-	-	-	41,255	(13,130,332)	(372,957,945
	345 346 108HP 108HP 108HP		-	-	-			
	345 346 108HP 108HP 108HP 108OP	SG	-	-	-	(147,223,642)		182,495,190
	345 346 108HP 108HP 108HP 108OP 108OP	SG	-	-	-	(2,024,305)	-	(91,379,330
	345 346 108HP 108HP 108HP 108OP 108OP 108SP	SG-P	-	-	-		-	
	345 346 108HP 108HP 108HP 108OP 108OP 108SP 108SP		-	-	-	(312,376)	-	(4,388,293
Electric Plant In Service 10	345 346 108HP 108HP 108HP 108OP 108OP 108SP 108SP 111HP	SG-P SG	1,231,402	69,421,257	2,852,977	(177,114,838)	731,870,536	101,248,385 5,258,909,662

(1,207,234)

(3.634.562)

6,634 (307,065)

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

Electric Plant In Service

Electric Plant In Service Electric Plant In Service

Electric Plant In Service

Electric Plant In Service Electric Plant In Service

Electric Plant In Service

Electric Plant In Service

Electric Plant In Service

Accum Prov For Deprec Accum Prov For Deprec

Accum Prov For Deprec

Accum Prov For Deprec Accum Prov For Deprec

Accum Prov For Deprec Accum Prov For Amort Electric Plant In Service 335

336

336

340

343

344

345

346

108HP

108HP

108OP

108SP

108SP 111HP 106 SG-U

SG-P

SG-U

SG

SG SG

SG

SG

SG

SG SG-P

SG-U

SG SG SG-P

SG

Total

13.734

1,856,135 246,658

940 381

7,781,340

230,099,235

13.181.373

19,217,154

(32,972,346) (7,809,050) 26,295,738 (6,608,350)

937,995

(1,296) (262,910)

56.374

240.195

(7,310)

2.006.742

105.809

114.141

6,661,654

381.337.499

UE-230172 RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (APPROVED) Pro Forma General Wage General Wage Unadjusted Increase Increase Legal Recurring Incremental Amortization (Annualizing) 2,365 FERC JAM Factor Balance (Pro Forma) Entries O&M Expenses WRAP Fees Steam Production SG SE 986 10,078 500 Steam Production 501 (6,804)85 360 502 506 507 SG SG SG Steam Production Steam Production 6,807 144,174 Steam Production 603 Steam Production Steam Production 511 512 SG SG 52,349 5,961 202 861 513 514 535 19,557 3,013 652,026 SG SG Steam Production Steam Production Hydro Production SG-F 12.260 52.238 535 536 537 Hydro Production Hydro Production 186,259 13,159 SG-U 8,225 35,044 SG-P SG-P Hydro Production 343.312 Hydro Production Hydro Production 537 539 SG-U SG-P 26,128 993,318 Hydro Production 539 SG-U 519.003 Hydro Production Hydro Production 540 540 541 542 542 543 543 SG-P 7,324 SG-U Hydro Production SG-P Hydro Production 68,366 Hydro Production 1,681 SG-U Hydro Production Hydro Production SG-P 54.182 SG-U Hydro Production SG-P 76,262 Hydro Production Hydro Production 544 545 545 545 548 549 550 553 SG-U 23,152 (2,006,742) 105,809 SG SG-P 2.118 Hydro Production 235.898 9.022 Hydro Production Other Power Supply 68,858 16,355 414 2,954 1,766 12,585 SG-U SG SG SG SG Other Power Supply Other Power Supply Other Power Supply 524.672 834,745 1,308,170 356 1.516 Other Power Supply Other Power Supply 554 556 SG SG 95,670 86,893 2,157,174 114.141 Other Power Supply 557 27.395 116.726 (7.310)SG Depreciation Depreciation 403HP 403HP 1,763,236 712,139 36,940 100,252 SG-P SG-U Depreciation 403OF SG 11.475.508 366.813 SG SG-P 432,216 24,888 Depreciation 403SP 158,005 35 Amortization 404HF Plant Held for Future Use 105 SG 326 320 Electric Plant In Service Electric Plant In Service 310 SG SG 3,286,905 675,543 311 SG SG SG Electric Plant In Service 312 4 837 098 314 2,834,146 Electric Plant In Service 315 682,600 316 330 330 SG SG Electric Plant In Service 111,670 Electric Plant In Service 2.578.648 Electric Plant In Service SG-P Electric Plant In Service Electric Plant In Service 330 331 SG-U SG-P 525,906 21,636,085 Electric Plant In Service 331 332 SG-U 1.576.990 Electric Plant In Service 7,979,541 332 SG-U 333 333 334 Electric Plant In Service SG-P 7.692.549 Electric Plant In Service SG-U SG-P 4,042,140 5,751,215 Electric Plant In Service Electric Plant In Service Electric Plant In Service 334 335 SG-U SG-P 1,162,939 190,793

PacifiCorp
Washington 2025 Power Cost Only Rate Case
Production Costs to Fixed System Generation Allocatior
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	VED) 8.11	9.1_R	]
				0.0	0.1	0.1_1			0	
			Pro Forma	E. L. (B. d. )	E. J. (D. J. J	D . F	Klamath	Confidential		APPROVED RATE YEAR 1
			Depreciation & Amortization	End-of-Period Reserves -	End-of-Period Plant Balances -	Pro Forma Major Plant Additions -	Hydroelectric Assets Transfer -	Wind Capital Additions -	Production	NORMALIZED - WA.
	FERC	JAM Factor		Historical	Historical	Year 1	Year 1	Year 1	Factor - Year 1	ALLOC.
Steam Production	500	SG	-	-	-	-	-	-	-	13,428
Steam Production	501	SE	-	-	-	-	-	-	-	(6,359)
Steam Production Steam Production	502 506	SG SG	_	-	_	-	_	_	-	6,807 144,174
Steam Production	507	SG	-		-	-	-	-	-	603
Steam Production	511	SG	-	-	-	-	-	-	-	52,349
Steam Production	512	SG	-	-	-	-	-	-	-	7,024
Steam Production Steam Production	513 514	SG SG	-	-	-	-	-	-	-	19,557 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 SG-U	-	-	-	-	-	-	-	343,312
Hydro Production Hydro Production	537 539	SG-U SG-P	-	-	-	-		-	-	26,128 993,318
Hydro Production	539	SG-U	-	_	_	-	_	-	-	519,003
Hydro Production	540	SG-P	-	-	-	-	-	-	-	170,692
Hydro Production	540	SG-U	-	-	-	-	-	-	-	7,324
Hydro Production Hydro Production	541 542	SG-P SG-P	-	-	-	-	-	-	-	30 68,366
Hydro Production	542 542	SG-P 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 Hydro Production	544 545	SG-U	-	-	-	-	-	-	573	23,152 106,382
Hydro Production	545 545	SG SG-P			_			-	5/3	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 SG	-	-	-	-	-	-	-	834,745
Other Power Supply Other Power Supply	553 554	SG			_			-	-	1,310,042 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 Depreciation	403HP 403OP	SG-U SG	-	-	-	-	-	97,711	543 2,518	812,935 11,942,550
Depreciation	4030P 403SP	SG			_			97,711	2,516 856	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 Electric Plant In Service	311 312	SG SG	-	-	1,584 25.357	(105 227	-	-	(1,004)	677,128
Electric Plant In Service	314	SG	-	-	18,829	(185,327)	, - -	-	(1,004)	4,676,123 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 Electric Plant In Service	330 330	SG-P SG-U	-	-	3,947 829	-	-	-	-	2,582,594 526,735
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	39,961,747
Electric Plant In Service	332	SG-U	-	-	222,370	2,311,707	-	-	12,529	10,526,148
Electric Plant In Service Electric Plant In Service	333 333	SG-P SG-U	-	-	47,504 23.550	-	-	-	-	7,740,053
Electric Plant In Service	334	SG-D SG-P	-	-	62,915	-	-	-	-	4,065,690 5,814,130
Electric Plant In Service	334	SG-U	-	-	5,452	-	-	-	-	1,168,391
Electric Plant In Service	335	SG-P	-	-	(116)	-	-	-	-	190,677
Electric Plant In Service Electric Plant In Service	335	SG-U SG-P	-	-	(242)	-	-	-	-	13,493
Electric Plant In Service Electric Plant In Service	336 336	SG-P SG-U	-	-	10,297 3,792	-	-	-	-	1,866,432 250,450
Electric Plant In Service	340	SG SG	_	_	13,388	_	_	_	_	953,770
Electric Plant In Service	341	SG	-	-	52,982	-	-	-	-	7,834,322
Electric Plant In Service	343	SG	-	-	695,502	6,778,002	-	2,321,669	49,320	239,943,728
Electric Plant In Service	344	SG	-	-	45,100	-	-	-	-	13,226,473
Electric Plant In Service Electric Plant In Service	345 346	SG SG	<del>-</del>	-	21,639 6,275	-	-	-	-	19,238,792 944,270
Accum Prov For Deprec	108HP	SG	-	-	-	-	90,669	_	-	90,669
Accum Prov For Deprec	108HP	SG-P	-	(820,719)		-	-	-	(15,116)	(36,597,124)
Accum Prov For Deprec	108HP	SG-U	-	(265,118)		-	-		(6,543)	(9,287,946)
Accum Prov For Deprec Accum Prov For Deprec	108OP 108SP	SG SG	(22,855,121)	(5,723,741)		-	-	(5,246)	(123,867) (1,664)	(2,405,604) (7,129,439)
Accum Prov For Deprec	108SP	SG-P	-	1,296	· -	-	-	-	(1,004)	(1,129,439)
Accum Prov For Amort	111HP	SG-P	(49,847)	(12,451)		-	-	-	-	(325,208)
Electric Plant In Service	106	SG		-	1,416,729	-	-	-	-	8,078,383
		Total	(22,904,969)	(7,033,091)	3,169,021	13,864,437	(336,077)	2,545,278	(54,060)	369,469,427

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

					UE-230172				
				ATE YEAR 2 Adj		LLOC. (APPROV			
			13.2_R	14.1_R	14.2_R	14.3_R	14.9		
			General Wage	Pro Forma	Pro Forma Depreciation &	Pro Forma Depreciation &	Confidential	APPROVED RATE	
			Increase (Pro	Major Plant	Amortization	Amortization	Wind Capital	YEAR 2	
			Forma) -	Additions - Year	Expense -	Reserve -	Additions - Year	NORMALIZED - WA.	
	FERC	JAM Factor	Year 2	2	Year 2	Year 2	2	ALLOC.	
Steam Production	500	SG	4,122	-	-	-	-	17,550	
Steam Production	501	SE	147	-	-	-	-	(6,212)	
Steam Production	502	SG	-	-	-	-	-	6,807	
Steam Production Steam Production	506 507	SG SG	-	-	-	-	-	144,174 603	
Steam Production	50 <i>1</i> 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 Hydro Production	537 539	SG-U SG-P	-		-		-	26,128 993,318	
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	544 544	SG-P SG-U	-	-	-	-	-	76,262	
Hydro Production Hydro Production	544 545	SG-U SG	-	-	-	-	-	23,152 106,382	
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	- 47.740	-	-	-	-	86,893	
Other Power Supply Depreciation	557 403HP	SG SG-P	47,743	-	13,173	-	-	2,455,869	
Depreciation	403HP	SG-U			74,384	-	_	1,813,550 887,319	
Depreciation	4030P	SG 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 Electric Plant In Service	315 316	SG SG	-	-	-	-	-	682,600	
Electric Plant In Service	330	SG	-	-	-	-		113,801 (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	333 334	SG-U SG-P	-	-	-	-	-	4,065,690	
Electric Plant In Service Electric Plant In Service	334 334	SG-P SG-U	-	-	-	-	-	5,814,130 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 Electric Plant In Service	345 346	SG SG	-	-	-	-	-	19,238,792 944,270	
Accum Prov For Deprec	346 108HP	SG	-	-	-	-	-	944,270	
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		(15,196,599)	
Accum Prov For Deprec	108SP	SG	-	-	-	(161,515		(7,290,953)	
Accum Prov For Deprec	108SP	SG-P	-	-	-	-	-	- 1	
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

			r	UE-230172 RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (REVISED)							
			L	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	WRAP Fees	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 Steam Production	502 506	SG SG	6,737 142,697	-	-	-	-		-	-	
Steam Production	507	SG	597	-	-	-	_	-	-	_	
Steam Production	511	SG	51,813	-	-	-	-	-	-	-	
Steam Production	512	SG	5,900	200	852	-	-	-	-	-	
Steam Production Steam Production	513 514	SG SG	19,357 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 SG-P	13,024	-	-	-	-	-	-	-	
Hydro Production Hydro Production	537 537	SG-U	339,796 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 Hydro Production	540 541	SG-U SG-P	7,249 30	-	-	-	-	-	-	-	
Hydro Production	542	SG-P	67,666	-	-	-	-		-	-	
Hydro Production	542	SG-U	1,664	-	-	-	-	-	-	-	
Hydro Production	543	SG-P	53,628	-	-	-	-	-	-	-	
Hydro Production Hydro Production	543 544	SG-U SG-P	18,784 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 Other Power Supply	545 548	SG-U SG	68,153 16,188	410 2,923	1,748 12,456	-	-	-	-	-	
Other Power Supply Other Power Supply	549	SG	519,299	2,925	12,430		_				
Other Power Supply	550	SG	826,197	-	-	-	-	-	-	-	
Other Power Supply	553	SG	1,294,773	352	1,500	-	-	-	-	-	
Other Power Supply Other Power Supply	554 556	SG SG	94,690 86,003	-	-	-	-	-	-	-	
Other Power Supply Other Power Supply	557	SG	2,135,082	27,115	115,530	(7,235)	_	-	112,972	-	
Depreciation	403HP	SG-P	1,745,178		-	-	_	_	-	36,562	
Depreciation	403HP	SG-U	704,846	-	-	-	-	-	-	99,226	
Depreciation	403OP 403SP	SG	11,357,985	-	-	-	-	-	-	363,056	
Depreciation Amortization	403SP 404HP	SG SG-P	427,790 24,633	-	-	-	_		-	156,387 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 Electric Plant In Service	312 314	SG SG	4,787,561 2,805,121	-	-	-	_		-	-	
Electric Plant In Service	315	SG	675,609	-	-	_	_	_	-	_	
Electric Plant In Service	316	SG	110,526	-	-	-	-	-	-	-	
Electric Plant In Service	330 330	SG SC D	- 2 552 220	-	-	-	-	-	-	-	
Electric Plant In Service Electric Plant In Service	330	SG-P SG-U	2,552,239 520,520		-	_					
Electric Plant In Service	331	SG-P	21,414,505	-	-	_	_	_	-	_	
Electric Plant In Service	331	SG-U	1,560,839	-	-	-	-	-	-	-	
Electric Plant In Service Electric Plant In Service	332	SG-P	34,402,794	-	-	-	-	-	-	-	
Electric Plant In Service	332 333	SG-U SG-P	7,897,821 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 Electric Plant In Service	335 335	SG-P SG-U	188,839 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 Electric Plant In Service	341 343	SG SG	7,701,650 227,742,738	-	-	-	-	-	-	-	
Electric Plant In Service	343	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 SC B	(33 634 660)							(2,760,381	
Accum Prov For Deprec Accum Prov For Deprec	108HP 108HP	SG-P SG-U	(32,634,669) (7,729,076)	-	-	-	-	-	-	(2,760,38	
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 Electric Plant In Service	111HP 106	SG-P SG	(260,218) 6,593,431	-	-	-	-	-	-	-	
	.50	_	377,431,817	55,800	237,752	(7,235)	1,986,191	104,725	112,972	(3,597,340	

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

UE-230172
RATE YEAR 1 Adjustments - WASHINGTON ALLOCATED (REVISED)

			62 D	6.3	8.1	8.4 R	8.10	נט <u>:</u> 8.11	9.1_R	
			6.2_R	0.3	0.1	0.4_K	6.10	0.11	9.1_K	
			Pro Forma				Klamath	Confidential		REVISED RATE
			Depreciation &	End-of-Period	End-of-Period	Pro Forma Major	Hydroelectric	Wind Capital		YEAR 1
			Amortization	Reserves -	Plant Balances -	Plant Additions -	Assets Transfer -	Additions -	Production	NORMALIZED - WA.
	FERC	JAM Factor	Reserves - Year 1	Historical	Historical	Year 1	Year 1	Year 1	Factor - Year 1	ALLOC.
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 SG	-	-	-	-	-	-	-	19,357 2,982
Steam Production Hydro Production	514 535	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 Hydro Production	544	SG-U	-	-	-	-	-	-	568	22,915 105,293
Hydro Production	545 545	SG SG-P	-	-	-	-	-	-	300	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		11,820,243
Depreciation	403SP	SG	-	-	-	-	-	-	848	585,024
Amortization	404HP	SG-P	-	-	-	-	-	-	-	24,668
Plant Held for Future Use Electric Plant In Service	105 310	SG SG	-	-	-	-	-	-	-	322,978
Electric Plant In Service	311	SG	-	-	1,568	-	-	-	-	3,253,243 670,193
Electric Plant In Service	312	SG	-	-	25.097	(183,429)		-	(994)	4,628,234
Electric Plant In Service	314	SG			18,636	(105,425)	, -		(554)	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 Electric Plant In Service	334 335	SG-U SG-P	-	-	5,396 (114)	-	-	-	-	1,156,425 188,724
Electric Plant In Service	335	SG-P 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	-	-	-	- 1	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)		(2,380,968)
Accum Prov For Deprec	108SP	SG	-	(210,184)	-	-	-	-	(1,647)	(7,056,424)
Accum Prov For Deprec	108SP	SG-P	(40.00=)	1,283	-	-	-	-	-	(004.070)
Accum Prov For Amort	111HP	SG-P	(49,337)	(12,323)	1,402,220	-	-	-	-	(321,878)
Electric Plant In Service	106	SG	(22,670,394)	(6,961,063)		13,722,448	(332,635)	2,519,211	(53,506)	7,995,651 365,685,309
			(22,010,394)	(6,90,1,063)	3,130,300	13,122,448	(332,035)	۷,519,∠11	(33,306)	303,503,309

					UE-230172				
				RATE YEAR 2 Ac		ALLOC. (REVISEI			
			13.2_R	14.1_R	14.2_R	14.3_R	14.9		
			General Wage Increase (Pro Forma) -	Pro Forma Major Plant Additions - Year	Pro Forma Depreciation & Amortization Expense -	Pro Forma Depreciation & Amortization Reserve -	Confidential Wind Capital Additions - Year	REVISED RATE YEAR 2 NORMALIZED - WA.	
	FERC	JAM Factor	Year 2	2	Year 2	Year 2	2	ALLOC.	ADJUSTMENT
Steam Production	500	SG	4,080	-	-	-	-	17,371	(180)
Steam Production	501	SE	153	-	-	-	-	(6,441)	(229)
Steam Production Steam Production	502 506	SG SG	-	-	-	-	-	6,737 142,697	(70) (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 Steam Production	513 514	SG SG		-	-	-	-	19,357 2,982	(200) (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 Hydro Production	537 537	SG-P SG-U	-	-	-	-	-	339,796 25,861	(3,516) (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 Hydro Production	540 541	SG-U SG-P	-	-	-	-	-	7,249 30	(75) (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) (781)
Hydro Production Hydro Production	544 544	SG-P SG-U	-	-	-	-	-	75,481 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 Other Power Supply	548 549	SG SG	5,095	-	-	-	391,529	36,662 1,041,333	(379) (10,775)
Other Power Supply	550	SG	- -			-	391,329	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 Other Power Supply	556 557	SG SG	47,254	-	-	-	-	86,003 2,430,718	(890) (25,151)
Depreciation	403HP	SG-P	47,254	-	13,038	-	-	1,794,977	(18,573)
Depreciation	403HP	SG-U	-	-	73,622	-	-	878,231	(9,087)
Depreciation	403OP	SG	-	-	138,918	-	2,360,265	14,319,427	(148,166)
Depreciation	403SP	SG SC D	-	-	(276)	-	-	584,748	(6,050)
Amortization Plant Held for Future Use	404HP 105	SG-P SG		-	-	-	-	24,668 322,978	(255) (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 Electric Plant In Service	312	SG	-	(9,536)	-	-	-	4,618,699 2,823,757	(47,791)
Electric Plant In Service	314 315	SG SG	-	-	-	-	-	675,609	(29,218) (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 Electric Plant In Service	330 331	SG-U SG-P		-	-	-	-	521,340 21,631,188	(5,394) (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 Electric Plant In Service	333 333	SG-P SG-U	-	-	-	-	-	7,660,785 4,024,052	(79,268) (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	335 336	SG-U SG-P	-	-	-	-	-	13,354	(138)
Electric Plant In Service Electric Plant In Service	336	SG-P SG-U	-	-	-	-	-	1,847,317 247,885	(19,115) (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 Electric Plant In Service	344 345	SG SG				-	-	13,091,018 19,041,764	(135,455) (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) (11,623,089)		(9,893,483)	102,370
Accum Prov For Deprec Accum Prov For Deprec	108OP 108SP	SG SG	-	-	-	(11,623,089)		(15,040,968) (7,216,285)	155,632 74,668
Accum Prov For Deprec	108SP	SG-P	-	-	-	- (100,001)	_	(7,2.0,200)	- 1,550
Accum Prov For Amort	111HP	SG-P	-	-	-	(24,668)	-	(346,546)	3,586
Electric Plant In Service	106	SG	07.045	E 400 040	205 201	(12.000.074)	- E7 700 000	7,995,651	(82,733)
			97,245	5,482,242	225,301	(13,986,874)	57,796,292	415,299,515	(4,297,479)

Page 2-11

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

General Plant - Production	Total	Allocation		Washington
Locations	Company	Factor	Factor %	Allocated
Electric Plant In Service	51,741,318	SG	7.979%	4,128,325
Depreciation Expense	1,994,308	SG	7.979%	159,121
Accum Prov For Deprec	(27,027,724)	SG	7.979%	(2,156,482)
Intangible Plant -	Total	Allocation		Washington
Production Locations	Company	Factor	Factor %	Allocated
Electric Plant In Service	226,262,754	SG	7.979%	18,053,002
Amortization Expense	6,182,397	SG	7.979%	493,280
Accum Prov For Amort	(151,598,974)	SG	7.979%	(12,095,745

New Allocation				
General Plant - Production	Total	Allocation		Washington
Locations	Company	Factor	Factor %	Allocated
Electric Plant In Service	51,741,318	SG-F	7.897%	4,086,046
Depreciation Expense	1,994,308	SG-F	7.897%	157,492
Accum Prov For Deprec	(27,027,724)	SG-F	7.897%	(2,134,397)
Intangible Plant -	Total	Allocation		Washington
Production Locations	Company	Factor	Factor %	Allocated
Electric Plant In Service	226,262,754	SG-F	7.897%	17,868,117
Amortization Expense	6,182,397	SG-F	7.897%	488,228
Accum Prov For Amort	(151,598,974)	SG-F	7.897%	(11,971,870)

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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 Operations<sup>1</sup>

 2023
 2022
 2021
 2020

 SG
 7.618%
 7.874%
 7.970%
 8.127%

SGF 7.897%

Note 1 - 2020 Protocol Results of Operations

	<u>FERC</u>		Washington-Allocated	
Operating Revenues:		Approved In-Rates	Proposed Allocation	<u>Adjustment</u>
General Business Revenues	440-446	=	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456 <u> </u>	<u>-</u>	-	-
Total Operating Revenues		-	-	-
Operating Expenses:				-
Steam Production	500-516	-	-	-
Nuclear Production	517-534	-	-	-
Hydro Production	535-545	4 700 044	- 0.050.504	- 070 040
Other Power Supply Transmission	546-559 560-570	1,786,244	8,059,584	6,273,340
Distribution	560-579 580-599	-	-	-
Customer Accounting	901-906	_	-	-
Customer Service & Info	907-910	_		_
Sales	911-919	_	_	_
Administrative & General	920-935	_	<u>-</u>	_
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	-	· <u>-</u>	-
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	<u>-</u>	-	-
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 Total Electric Plant:	141, 18222		402 696 700	242 420 205
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	- (E2.0E9)	(224,990)	(182,830)
Misc Rate Base Deductions  Total Rate Base Deductions	228*-230, 253*, 254*	(52,058) <b>(44,056,765)</b>	(234,889) (198,785,357)	(154,728,593)
Total Rate Base:		45,190,640	203,901,432	158,710,793
rotal Nato Buos		40,100,040	200,001,402	100,110,100
TAX CALCULATION INPUTS:				
Other Deductions	440			
Interest (AFUDC)	419	=	-	-
Interest	427-435	=	-	-
Schedule "M" Additions Schedule "M" Deductions	SCHMA* SCHMD*	-	-	-
Income Before Tax	SCHIND	-	-	-
IIICUITE DEIDIE TAX				-
				- -
Energy & Other Tax Credits	40910	-	-	-

Page 3-2

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

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%	3,162,02
Amortization Expense	281,932	CAGW	22.163%	62,48
Accum Prov For Deprec	(189,962,255)	CAGW	22.163%	(42,101,30
Accum Prov For Amort	(8,588,214)	CAGW	22.163%	(1,903,40
Misc Rate Base Deductions	(234,889)	CAGW	22.163%	(52,05

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

EPIS	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
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 Total	1,508,153 375,344,377	<u>-</u>	22,238 26.370.053	972,360	1,530,391 402,686,790
Total	373,344,377	-	20,370,033	972,300	402,000,790
	Adj 8.4_R Existing Gas Assets	Adj 14.1_R Existing Gas Assets	Adj 8.4_R Pro Forma Plant	Adj 14.1_R Pro Forma Plant	
Accum Depr / Amort Reserve	AMA December 2024	AMA December 2025	Adds Year 1	Adds Year 2	
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	Existing Gas Assets	Pro Forma Plant	Pro Forma Plant	
Net Plant	AMA December 2024	AMA December 2025	Adds Year 1	Adds Year 2	
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	Adj 14.2_R	Adj 6.1_R	Adj 14.2_R	
	Existing Gas Assets	Existing Gas Assets	Pro Forma Plant	Pro Forma Plant	
Depreciation / Amort Expense	AMA December 2024	AMA December 2025	Adds Year 1	Adds Year 2	
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

Page 3-4 **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)

_	Gei	neral Wage Increase Adju	ıstments - Total Compa	ny
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

	Genera	ıl Wage Increase Adjustn	nents - Washington Allo	cated
	Adj. 4.2_R	Adj. 4.3_R	Adj 13.2_R	WA Pro Forma
	June 2022	December 2024	December 2025	Adjustment
Indicator	Labor Restating	Labor Pro Forma	Labor Pro Forma	12 ME Dec-25
48CAGW	5,721	24,378	9,971	40,070
53CAGW	1,936	8,247	3,373	13,556
			-	53,626
				Pro-Ration by Plant
		Hermistor	Generation Plant - WA	22,136
		Chehalis	Generation Plant - WA	31,490
			-	53,626

CAGW 22.163%

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

	<u>FERC</u>		Washington-Allocated	
Operating Revenues:		Approved In-Rates	Proposed Allocation	<u>Adjustment</u>
General Business Revenues	440-446	-	-	· •
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456 <u> </u>	-	-	
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 Administrative & General	911-919 920-935	-	-	-
Total O&M Expenses	920-935	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	<u>-</u>	<u>-</u>	_
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	120 165	-	-	-
Prepayments Fuel Stock	151-152, 25316, 25317, 25319	-	-	-
Material & Supplies	154, 163,24318	_		-
Working Capital	*WC	-	-	-
Weatherization	124	_	-	-
Misc Rate Base	141, 18222	<del>-</del>	-	-
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	(0,002)	_	0,002
Unamortized ITC	255	<u>-</u>	_	_
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 Tay Credita	40040			-
Energy & Other Tax Credits	40910	-	-	-

Page 4-2

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

EPIS Hermiston Other Production Plant Hermiston Intangible Plant Hermiston General Plant	Adj 8.4_R Existing Gas Assets AMA December 2024 184,407,455 58,652 1.618,352	Adj 14.1_R Existing Gas Assets AMA December 2025 - - -	Adj 8.4_R 8.4R Pro Forma Plant Adds Year 1 6,170,963	Adj 14.1_R 14.1R Pro Forma Plant Adds Year 2 1,807,027	<b>Total</b> 192,385,446 58,652 1,618,352
Total	186,084,459	-	6,170,963	1,807,027	194,062,450
Accum Depr / Amort Reserve	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	
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
Net Plant	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	
Hermiston Other Production Plant	64,862,100	(6,792,712)	5,979,793	1,550,287	65,599,467
Hermiston Intangible Plant	04,002,100	(1,046)	5,379,795	1,000,207	(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
Depreciation / Amort Expense	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	
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

Page 4-4

PacifiCorp raci⊓∪orp
Washington 2025 Power Cost Only Rate Case
Removal of Hermiston 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 5,565,810 7,917,502 
 Washington Alloc.
 Historical O&M Ratio

 1,233,550
 41.3%

 1,754,755
 58.7%

 2,988,304
 100.0%
 Hermiston Generation Plant Chehalis Generation Plant Total O&M 13,483,312

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

	G	eneral Wage Increase Adji	ustments - Total Compan	У
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

Hermiston Generation Plant - T.C. 99,880 142,082 **241,963** Chehalis Generation Plant - T.C.

53,626

	Gene	eral Wage Increase Adjust	ments - Washington Alloca	ited
_	Adj. 4.2_R	Adj. 4.3_R	Adj 13.2_R	WA Pro Forma
	June 2022	December 2024	December 2025	Adjustment
Indicator	Labor Restating	Labor Pro Forma	Labor Pro Forma	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
		Hermis	ston Generation Plant - WA	22,136
		Cheh	alis Generation Plant - WA	31.490

Allocation Factor: CAGW 22.163%

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

	<u>FERC</u>		Washington-Allocated	
Operating Revenues:	<del></del>	Approved In-Rates	Proposed Allocation	<u>Adjustment</u>
General Business Revenues	440-446	-	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456	-	<del>-</del>	<u> </u>
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 Customer Service & Info	901-906 907-910	-	-	-
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 Weatherization	*WC 124	-	-	-
Misc Rate Base	141, 18222	-		-
Total Electric Plant:	141, 10222	168,515,886	60,045,208	(108,470,679)
Rate Base Deductions:	400***	(470 500 405)	(00.705.050)	400 774 077
Accum Prov For Deprec	108*** 111***	(170,536,135)	(60,765,058)	109,771,077
Accum Prov For Amort 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	440			
Interest (AFUDC) Interest	419 427-435	-	-	-
Schedule "M" Additions	427-435 SCHMA*	- -	- -	- -
Schedule "M" Deductions	SCHMD*	-	- -	- -
Income Before Tax	301 IMB	-	-	- -
				-
				-
Energy & Other Tax Credits	40910	-	-	-

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

Page 5-2

		Allocation		Wawshington
Jim Bridger Gas Conversion	Total Company	Factor	Factor %	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%	-

		Allocation		Wawshington
Jim Bridger Gas Conversion	Total Company	Factor	Factor %	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%	` -

Page 5-3

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

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

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 Jim Brid	iger O&M in-Rates		Total Company 12 ME Jun-22	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 Company 12 ME Dec-25
FERC Acct	Acct Description	Factor					
500	Operation Supervision	JBG	13,031,111	88,496	377,062	154,225	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	808,783	330,806	24,641,406
513	Maintenance of Electric Plant	JBG	11,988,403				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	485,030	65,175,293
			Ref 5-5	Ref 5-6	Ref 5-6	Ref 5-6	
			· <del>-</del>		Total Company		
			-	Adj 4.2 R	Adj 4.3 R	Adj 13.2_R	
			Total Company	June 2022	December 2024	December 2025	Total Company
Jim Bridger U	Inits 3 & 4 O&M In-Rates <sup>1</sup>		12 ME Jun-22	Labor Restating	Labor Pro Forma	Labor Pro Forma	12 ME Dec-25
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	767,177				767,177
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	37,993	15,540	5,086,213
513	Maintenance of Electric Plant	JBG	1,321,609	0,917	31,993	15,540	1,321,609
514	Maintenance of Misc. Steam Plant	JBG	11,760				11,760
929	Duplicate Charges	SO	(270,509)				(270,509)
020	Dapilodio Chargos	_	2,827,091	8,917	37,993	15,540	2,889,542

					Total Company		
otal Jim Brid	lger 1, 2 & Common O&M In-Rates		Total Company 12 ME Jun-22	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 Company 12 ME Dec-25
ERC Acct	Acct Description	Factor					
500	Operation Supervision	JBG	13,031,111	88,496	377,062	154,225	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	770,790	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)
		· <u>-</u>	60,399,009	269,400	1,147,852	469,490	62,285,751

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

12 Months Ended June		-	in \$1000
ERC Location Code	FERC Acct	Alloc	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)
17001 Total			3,795.803
17002		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
17003		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

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

UE-230172 - Jim Bridger Labor Escalation Summary

		Total Company					
		Adj 4.2_R	Adj 4.3_R	Adj 13.2_R			
	Actual	June 2022	2024	2025	Pro Forma		
	12 Months Ended	Restating	Pro Forma	Pro Forma	12 Months Ending		
Indicator	June 2022	Adjustment	Adjustment	Adjustment	December 2025		
500JBG <sup>1</sup>	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.

Page 5-6

	FERC	,	Machineton Allocated	
Operating Revenues:	<u>FERC</u>	Approved In-Rates	Washington-Allocated Proposed Allocation	Adjustment
General Business Revenues	440-446	- Approved III-Itales	-	-
Interdepartmental	448	-	-	-
Special Sales	447	-	-	-
Other Operating Revenues	449-456	-	-	-
Total Operating Revenues		-	-	-
Operating Expenses:				<u>-</u>
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 Customer Service & Info	901-906 907-910	-	-	-
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. Misc Revenue & Expense	41131-41149 4116*-4119*, 4311, 421	-	- -	-
Total Operating Expenses:	4110 -4113 , 4311, 421	749,982	3,311,846	2,561,864
rotal operating Expenses.		0,002	0,0 : 1,0 :0	_,00.,00.
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 Prepayments	120 165	-	-	-
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 Customer Adv For Const	255 252	-	-	-
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)	419 427 425	-	-	-
Interest Schedule "M" Additions	427-435 SCHMA*	-	-	-
Schedule IM Additions Schedule "M" Deductions	SCHMA* SCHMD*	-	-	-
Income Before Tax	SOLIMP	-	-	- -
				-
				-
Energy & Other Tax Credits	40910	-	-	-

PacifiCorp Washington 2025 Power Cost Only Rate Case Reallocation of Rolling Hills Wind Generation Allocation Change Summary Page 6-2

Existing Allocation				
		Allocation		Washington
Rolling Hills Wind Plant	Total Company	Factor	Factor %	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				
		Allocation		Washington
Rolling Hills Wind Plant	Total Company	Factor	Factor %	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%	- 1
Misc Rate Base Deductions	-	SG-FR	34.873%	=

Page 6-3

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

<b>EPIS</b> Rolling Hills Other Production Plant	Adj. 8.4_R Existing Assets AMA December 2024 195,136,079	Adj 14.1_R Existing Assets AMA December 2025 -	Adj. 8.4_R Pro Forma Plant Adds Year 1 1,906,209	Adj 14.1_R Pro Forma Plant Adds Year 2 1,561,828	<b>Total</b> 198,604,116
Rolling Hills Intangible Plant Rolling Hills General Plant	-	-	-	-	-
Total	195,136,079	-	1,906,209	1,561,828	198,604,116
Accum Depr / Amort Reserve	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
Rolling Hills Other Production Plant Rolling Hills Intangible Plant Rolling Hills General Plant	(6,958,804) - -	(8,212,578) - -	(76,053) - -	(111,353)	(15,358,788
Total	(6,958,804)	(8,212,578)	(76,053)	(111,353)	(15,358,788
Net Plant Rolling Hills Other Production Plant Rolling Hills Intangible Plant Rolling Hills General Plant	Existing Assets AMA December 2024 188,177,275	Existing Assets AMA December 2025 (8,212,578)	Pro Forma Plant Adds Year 1 1,830,156	Pro Forma Plant Adds Year 2 1,450,474	<b>Total</b> 183,245,328 - -
Total	188,177,275	(8,212,578)	1,830,156	1,450,474	183,245,32
Depreciation / Amort Expense	Adj. 6.1_R Existing Assets AMA December 2024 8.212.578	Adj 14.2_R Existing Assets AMA December 2025	Adj. 6.1_R Pro Forma Plant Adds Year 1 80.226	Adj 14.2_R Pro Forma Plant Adds Year 2 65,732	<b>Total</b> 8,358,53
Rolling Hills Other Production Plant Rolling Hills Intangible Plant Rolling Hills General Plant	, , , , , , , , , , , , , , , , , , ,	- - -	, - -	- -	-
Total	8,212,578	-	80,226	65,732	8,358,53

Page 6-4

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

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

	<u>FERC</u>		Washington-Allocated	
Operating Revenues:	<u>I LIKO</u>	Approved In-Rates	Proposed Allocation	Adjustment
General Business Revenues	440-446	<u></u>	<u></u>	-
Interdepartmental	448			_
Special Sales	447			-
Other Operating Revenues	449-456			-
Total Operating Revenues		-	-	-
On anating Francisco				
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	<del>-</del>	-	-	-
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	(2.000.044)	(2.027.550)	400 450
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 <u> </u>			
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  Total Rate Base Deductions	228*-230, 253*, 254*	(230,492,481)	(304,580,835)	(74,088,354)
Total Rate Base:		(230,492,481)	(304,580,835)	(74,088,354)
TAY CALCULATION INDUTO:				
TAX CALCULATION INPUTS: Other Deductions				
Interest (AFUDC)	419			-
Interest	427-435			- -
Schedule "M" Additions	SCHMA*			_
Schedule "M" Deductions	SCHMD*			-
Income Before Tax				-
				-
Energy 9 Other Toy Condite	40040			-
Energy & Other Tax Credits	40910			-

**Deferred Tax Adjustments** 

,	VIJAM	Approved	WIJAM
Tota	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 Total Company		Proposed Allocation %	Revised Washington-Alloc.
SG-F	(1,465,231,780)	7.897%	(115,710,306)
HERMISTON	(5,997,840)	0.000%	-
CHEHALIS	(36,077,662)	100.000%	(36,077,662)
ROLLING HILLS - SG-FR	(46,218,807)	34.873%	(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)
SO	(142,033,479)	7.669%	(10,892,629)
UT	(307,323,929)	0.000%	-
WA	(52,494,482)	100.000%	(52,494,482)
WY	(82,098,357)	0.000%	-
CAEE	-	0.000%	-
CAGE	(27,525,138)	0.000%	-
CAGW	(3,135,756)	22.163%	(694,977)
CN	(1,005,152)	6.743%	(67,777)
JBG	-	22.163%	-
•	(3,255,551,717)	-	(304,580,835)

Adjustment
Washington-Alloc.
(115,710,306)
-
(36,077,662)
(16,117,726)
-
-
-
-
(76,406,310)
(12,471,512)
-
192,481,468
-
-
-
103,968
5,983
(9,896,256)
(74,088,354)
•

DIT Expense Adjustment - FERC 41110

(0)

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%	-
<u>-</u>	(5,960,795)	=	(3,000,011)

Revised Methodology Total Company		Proposed Allocation %	Revised Washington-Alloc.	Adjustment 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%	-	<u>-</u>
<del>-</del>	(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%

	<u>FERC</u>		Washington-Allocated	
Operating Revenues:		Approved In-Rates	Proposed Allocation	<u>Adjustment</u>
General Business Revenues	440-446			-
Interdepartmental	448			=
Special Sales	447			-
Other Operating Revenues	449-456			<u> </u>
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	403			-
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	440		0.004.555	
Interest (AFUDC)	419		3,304,296	3,304,296
Interest	427-435			=
Schedule "M" Additions	SCHMA*			-
Schedule "M" Deductions Income Before Tax	SCHMD*			-
income before Tax				-
				-
Energy & Other Tax Credits	40910			- -

PacifiCorp Washington 2025 Power Cost Only Rate Case Interest True-Up Page 8-2

## **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.

	<u>FERC</u>	1			
Operating Revenues:		Approved In-Rates	Proposed Allocation	<u>Adjustment</u>	
General Business Revenues	440-446			-	
Interdepartmental	448			-	
Special Sales	447			-	
Other Operating Revenues	449-456			-	
Total Operating Revenues		-	-	-	
Operating Expenses					
Operating Expenses: Steam Production	500-516			-	
Nuclear Production	517-534			-	
Hydro Production	535-545			-	
•	546-559			-	
Other Power Supply Transmission				-	
Distribution	560-579			-	
	580-599			-	
Customer Accounting	901-906			-	
Customer Service & Info	907-910			-	
Sales	911-919			-	
Administrative & General	920-935 _			-	
Total O&M Expenses	100***	-	-	-	
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			-	
	165			-	
Prepayments Fuel Stock				-	
	151-152, 25316, 25317, 25319 154, 163,24318			-	
Material & Supplies				-	
Working Capital	*WC			-	
Weatherization	124			-	
Misc Rate Base Total Electric Plant:	141, 18222			<del>-</del>	
Total Liectific Flant.		-	•	-	
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*	30,949,631	44 700 004	- 40 777 220	
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	
TAY CALCULATION INDUTO:					
TAX CALCULATION INPUTS:					
Other Deductions	440			-	
Interest (AFUDC)	419			-	
Interest	427-435			-	
Schedule "M" Additions	SCHMA*			-	
Schedule "M" Deductions	SCHMD*			-	
Income Before Tax				-	
				-	
Energy & Other Tax Credits	40910			-	
J, 2. 2 0. 0. 0. 1					

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		Approved WIJAM		
	Total Company	Allocation %	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	
	30,949,631	_	30,949,631	

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

-				
	Adjustment			
	Washington-Alloc.			
I	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

Page 9-3

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)

	A	Addback: State Tax		State Tax	PCORC State ADIT	2025 State ADIT	
	ADIT, without State	Adjustment	Total ADIT	Ratio	Adjustment	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		