

Line #	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment allocation %	Impact to WA revenue requirement	WA COC	Impact to WA revenue requirement
1	1,199,405,263	(1,075,485,367)	13,965,902,749	14,089,822,645	123,919,896	5.62%	878,255	12.605%	
2	Unadjusted balances - Staff Basic Approach								
3									
4	PacifiCorp Adjustments:								
5	(26,991,138)	255,189,460	(228,198,322)	0	228,198,322	5.62%	1,617,306		
6	650,332,517	(412,957,521)	(237,374,996)	0	237,374,996	5.62%	1,682,344		
7	(1,250,812)	11,691,273	(10,440,462)	0	10,440,462	5.62%	73,994		
8	622,090,567	(146,076,788)	(476,013,780)	0	476,013,780		3,373,644		
9									
10									
11	146,766,081	(253,329,897)	106,563,816	0	(106,563,816)	5.62%	(755,248)		
12	768,856,648	(399,406,684)	(369,449,964)	0	369,449,964		2,618,396		
13									
14	Adjustment based on increase to WA investment allocation % based on reduction in overall investments								
15	1,968,261,912	(1,474,892,052)	13,596,452,785	14,089,822,645	493,369,860	0.15%	95,013		
16									
17									
18	768,856,648	(399,406,684)	(369,449,964)	0	369,449,964	5.78%	3,591,664	Ref. 8.13	2,713,409

Source: (1) PacifiCorp Pro-Forma Adjustment page 8.13.1 as corrected in response to Public Counsel DR PC-74-1.