

Bench Request 2

PacifiCorp

Washington Limited-Issue Rate Filing

2021 Revenues for Refund

Wind & Transmission Capital True-Up

<i>Revenue Subject to Refund Summary</i>		BR02_NOV	SETTLEMENT	FILED
Category	Project	WA-Allocated (\$)	WA-Allocated (\$)	WA-Allocated (\$)
Transmission	Cedar Springs	(36,545)	(36,545)	(25,612)
Transmission	Aelous-Bridger	(424,849)	(424,849)	(300,978)
Transmission	TB Flats	41,002	41,002	48,970
Transmission	Pryor Mountain	(6,709)	(6,709)	(5,036)
Wind	Cedar Springs	(146,805)	(146,805)	(65,556)
Wind	Ekola Flats	(93,058)	(93,058)	9,409
Wind	Pryor Mountain	(284,534)	(284,534)	(174,353)
Wind	TB Flats	(855,854)	(864,293)	(644,593)
Repowering	Dunlap	(104,588)	(104,588)	(63,267)
Repowering	Foote Creek	(156,923)	(156,923)	(152,208)
Total		(2,068,863)	(2,077,302)	(1,373,224)

PacifiCorp
Washington Limited-Issue Rate Filing
2021 Revenue for Refund
Cedar Springs - Transmission

Designated Information is Confidential Per Protective Order in UTC Docket UE-210532

Amount In-Rates		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement													
1	Capital Investment	61,658,168	61,658,168	61,658,168	61,658,168	61,658,168	61,658,168	61,658,168	61,658,168	61,658,168	61,658,168	61,658,168	61,658,168
2	Depreciation Reserve	(591,972)	(591,972)	(591,972)	(591,972)	(591,972)	(591,972)	(591,972)	(591,972)	(591,972)	(591,972)	(591,972)	(591,972)
3	Accumulated DIT Balance	(612,437)	(612,437)	(612,437)	(612,437)	(612,437)	(612,437)	(612,437)	(612,437)	(612,437)	(612,437)	(612,437)	(612,437)
4	Net Rate Base	60,453,759	60,453,759	60,453,759	60,453,759	60,453,759	60,453,759	60,453,759	60,453,759	60,453,759	60,453,759	60,453,759	60,453,759
5	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6	Return on Rate Base	361,168	361,168	361,168	361,168	361,168	361,168	361,168	361,168	361,168	361,168	361,168	361,168
7	Depreciation Rate	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%
8	Depreciation Expense	94,922	94,922	94,922	94,922	94,922	94,922	94,922	94,922	94,922	94,922	94,922	94,922
	Federal Income Tax	(19,934)	(19,934)	(19,934)	(19,934)	(19,934)	(19,934)	(19,934)	(19,934)	(19,934)	(19,934)	(19,934)	(19,934)
9	Total Plant Revenue Requirement	579,109	579,109	579,109	579,109	579,109	579,109	579,109	579,109	579,109	579,109	579,109	579,109
10	Washington Allocated Plant Rev. Req.	45,235	45,235	45,235	45,235	45,235	45,235	45,235	45,235	45,235	45,235	45,235	45,235
Actual In-Service													
Plant Revenue Requirement													
11	Capital Investment	58,349,979	58,364,227	58,309,753	58,083,883	58,511,595	58,511,595	58,511,595	58,511,595	58,511,595	58,511,595	58,511,595	58,511,595
12	Depreciation Reserve	(324,125)	(407,440)	(490,726)	(573,812)	(657,042)	(740,578)	(824,113)	(907,649)	(991,184)	(1,074,720)	(1,158,255)	(1,241,790)
13	Accumulated DIT Balance	(66,013)	(161,403)	(256,793)	(352,183)	(447,573)	(542,963)	(638,353)	(733,743)	(829,133)	(924,523)	(1,019,913)	(1,115,303)
14	Net Rate Base	57,959,841	57,795,384	57,562,233	57,157,887	57,406,979	57,228,054	57,049,129	56,870,203	56,691,278	56,512,352	56,333,427	56,154,501
15	Pre-Tax Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16	Pre-Tax Return on Rate Base	346,269	345,286	343,893	341,478	342,966	341,897	340,828	339,759	338,690	337,621	336,552	335,483
17	Depreciation Rate	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%
18	Depreciation Expense	83,325	83,315	83,286	83,086	83,230	83,535	83,535	83,535	83,535	83,535	83,535	83,535
	Federal Income Tax	(17,498)	(17,496)	(17,490)	(17,448)	(17,478)	(17,542)	(17,542)	(17,542)	(17,542)	(17,542)	(17,542)	(17,542)
19	Total Plant Revenue Requirement	547,163	545,847	543,968	540,551	542,678	541,579	540,159	538,740	537,321	535,901	534,482	533,063
20	Washington Allocated Plant Rev. Req.	42,739	42,637	42,490	42,223	42,389	42,303	42,192	42,082	41,971	41,860	41,749	41,638
Deferral													
21	Total Monthly Collection/(Refund)	(2,495)	(2,598)	(2,745)	(3,012)	(2,846)	(2,932)	(3,042)	(3,153)	(3,264)	(3,375)	(3,486)	(3,597)
22	Cumulative Collection/(Refund)	(2,495)	(5,094)	(7,838)	(10,850)	(13,696)	(16,628)	(19,670)	(22,823)	(26,088)	(29,463)	(32,949)	(36,545)
	*Approved SG Factor - UE-191024	7.811%											

**PacifiCorp
Washington Limited-Issue Rate Filing
2021 Revenue for Refund**

Designated Information is Confidential Per Protective Order in UTC Docket UE-210532

Amount In-Rates	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement												
1 Capital Investment	675,069,260	675,069,260	675,069,260	675,069,260	675,069,260	675,069,260	675,069,260	675,069,260	675,069,260	675,069,260	675,069,260	675,069,260
2 Depreciation Reserve	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)	(6,675,701)
3 Accumulated DIT Balance	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)	(3,733,637)
4 Net Rate Base	664,659,922	664,659,922	664,659,922	664,659,922	664,659,922	664,659,922	664,659,922	664,659,922	664,659,922	664,659,922	664,659,922	664,659,922
5 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6 Return on Rate Base	3,970,870	3,970,870	3,970,870	3,970,870	3,970,870	3,970,870	3,970,870	3,970,870	3,970,870	3,970,870	3,970,870	3,970,870
7 Depreciation Rate	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%
8 Depreciation Expense	1,054,786	1,054,786	1,054,786	1,054,786	1,054,786	1,054,786	1,054,786	1,054,786	1,054,786	1,054,786	1,054,786	1,054,786
Federal Income Tax	(221,505)	(221,505)	(221,505)	(221,505)	(221,505)	(221,505)	(221,505)	(221,505)	(221,505)	(221,505)	(221,505)	(221,505)
9 Total Plant Revenue Requirement	6,378,744	6,378,744	6,378,744	6,378,744	6,378,744	6,378,744	6,378,744	6,378,744	6,378,744	6,378,744	6,378,744	6,378,744
10 Washington Allocated Plant Rev. Req.	498,250	498,250	498,250	498,250	498,250	498,250	498,250	498,250	498,250	498,250	498,250	498,250
Actual In-Service												
Plant Revenue Requirement												
11 Capital Investment	636,976,177	637,215,845	637,811,313	637,634,325	639,392,131	639,392,131	639,392,131	639,392,131	639,392,131	639,392,131	639,392,131	639,392,131
12 Depreciation Reserve	(2,474,630)	(3,384,195)	(4,294,356)	(5,204,816)	(6,116,404)	(7,029,246)	(7,942,089)	(8,854,932)	(9,767,775)	(10,680,617)	(11,593,460)	(12,506,303)
13 Accumulated DIT Balance	823,167	(199,272)	(1,222,296)	(2,245,338)	(3,268,075)	(4,291,188)	(5,314,301)	(6,337,414)	(7,360,527)	(8,383,640)	(9,406,753)	(10,429,865)
14 Net Rate Base	635,324,714	633,632,378	632,294,661	630,184,171	630,007,652	628,071,697	626,135,741	624,199,785	622,263,829	620,327,873	618,391,918	616,455,963
15 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16 Return on Rate Base	3,795,613	3,785,503	3,777,511	3,764,902	3,763,847	3,752,281	3,740,715	3,729,149	3,717,584	3,706,018	3,694,452	3,682,886
17 Depreciation Rate	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%
18 Depreciation Expense	908,759	909,565	910,161	910,460	911,588	912,843	912,843	912,843	912,843	912,843	912,843	912,843
Federal Income Tax	(190,839)	(191,009)	(191,134)	(191,197)	(191,433)	(191,697)	(191,697)	(191,697)	(191,697)	(191,697)	(191,697)	(191,697)
19 Total Plant Revenue Requirement	5,992,874	5,980,294	5,970,308	5,953,880	5,953,664	5,939,623	5,924,266	5,908,910	5,893,553	5,878,196	5,862,839	5,847,483
20 Washington Allocated Plant Rev. Req.	468,110	467,127	466,347	465,064	465,047	463,950	462,751	461,551	460,352	459,152	457,952	456,753
Deferral												
21 Total Monthly Collection/(Refund)	(30,141)	(31,123)	(31,903)	(33,187)	(33,203)	(34,300)	(35,500)	(36,699)	(37,899)	(39,098)	(40,298)	(41,497)
22 Cumulative Collection/(Refund)	(30,141)	(61,264)	(93,167)	(126,354)	(159,557)	(193,857)	(229,357)	(266,056)	(303,955)	(343,053)	(383,351)	(424,849)
*Approved SG Factor - UE-191024	7.811%											

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Washington Limited-Issue Rate Filing
2021 Revenue for Refund

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Amount In-Rates	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement												
1 Capital Investment	30,574,023	30,574,023	30,574,023	30,574,023	30,574,023	30,574,023	30,574,023	30,574,023	30,574,023	30,574,023	30,574,023	30,574,023
2 Depreciation Reserve	(293,537)	(293,537)	(293,537)	(293,537)	(293,537)	(293,537)	(293,537)	(293,537)	(293,537)	(293,537)	(293,537)	(293,537)
3 Accumulated DIT Balance	(303,684)	(303,684)	(303,684)	(303,684)	(303,684)	(303,684)	(303,684)	(303,684)	(303,684)	(303,684)	(303,684)	(303,684)
4 Net Rate Base	29,976,802	29,976,802	29,976,802	29,976,802	29,976,802	29,976,802	29,976,802	29,976,802	29,976,802	29,976,802	29,976,802	29,976,802
5 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6 Return on Rate Base	179,090	179,090	179,090	179,090	179,090	179,090	179,090	179,090	179,090	179,090	179,090	179,090
7 Depreciation Rate	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%
8 Depreciation Expense	47,068	47,068	47,068	47,068	47,068	47,068	47,068	47,068	47,068	47,068	47,068	47,068
Federal Income Tax	(9,884)	(9,884)	(9,884)	(9,884)	(9,884)	(9,884)	(9,884)	(9,884)	(9,884)	(9,884)	(9,884)	(9,884)
9 Total Plant Revenue Requirement	287,159	287,159	287,159	287,159	287,159	287,159	287,159	287,159	287,159	287,159	287,159	287,159
10 Washington Allocated Plant Rev. Req.	22,430	22,430	22,430	22,430	22,430	22,430	22,430	22,430	22,430	22,430	22,430	22,430
Actual In-Service												
Plant Revenue Requirement												
11 Capital Investment	35,739,021	35,754,267	35,818,355	35,671,064	35,834,985	35,834,985	35,834,985	35,834,985	35,834,985	35,834,985	35,834,985	35,834,985
12 Depreciation Reserve	(263,041)	(314,076)	(365,167)	(416,199)	(467,243)	(518,403)	(569,564)	(620,724)	(671,885)	(723,046)	(774,206)	(825,367)
13 Accumulated DIT Balance	15,948	(42,224)	(100,396)	(158,568)	(216,740)	(274,912)	(333,084)	(391,256)	(449,428)	(507,600)	(565,772)	(623,944)
14 Net Rate Base	35,491,927	35,397,967	35,352,792	35,096,298	35,151,002	35,041,670	34,932,337	34,823,004	34,713,672	34,604,339	34,495,006	34,385,674
15 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16 Return on Rate Base	212,039	211,478	211,208	209,675	210,002	209,349	208,696	208,043	207,389	206,736	206,083	205,430
17 Depreciation Rate	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%
18 Depreciation Expense	50,962	51,035	51,091	51,032	51,044	51,161	51,161	51,161	51,161	51,161	51,161	51,161
Federal Income Tax	(10,702)	(10,717)	(10,729)	(10,717)	(10,719)	(10,744)	(10,744)	(10,744)	(10,744)	(10,744)	(10,744)	(10,744)
19 Total Plant Revenue Requirement	334,991	334,322	334,023	331,927	332,373	331,628	330,761	329,894	329,027	328,159	327,292	326,425
20 Washington Allocated Plant Rev. Req.	26,167	26,114	26,091	25,927	25,962	25,904	25,836	25,768	25,701	25,633	25,565	25,497
Deferral												
21 Total Monthly Collection/(Refund)	3,736	3,684	3,661	3,497	3,532	3,474	3,406	3,338	3,270	3,203	3,135	3,067
22 Cumulative Collection/(Refund)	3,736	7,420	11,081	14,578	18,109	21,583	24,989	28,327	31,597	34,800	37,934	41,002
*Approved SG Factor - UE-191024	7.811%											

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2021 Revenue for Refund

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Amount In-Rates		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement													
1	Capital Investment	13,989,932	13,989,932	13,989,932	13,989,932	13,989,932	13,989,932	13,989,932	13,989,932	13,989,932	13,989,932	13,989,932	13,989,932
2	Depreciation Reserve	(134,316)	(134,316)	(134,316)	(134,316)	(134,316)	(134,316)	(134,316)	(134,316)	(134,316)	(134,316)	(134,316)	(134,316)
3	Accumulated DIT Balance	(138,959)	(138,959)	(138,959)	(138,959)	(138,959)	(138,959)	(138,959)	(138,959)	(138,959)	(138,959)	(138,959)	(138,959)
4	Net Rate Base	13,716,657	13,716,657	13,716,657	13,716,657	13,716,657	13,716,657	13,716,657	13,716,657	13,716,657	13,716,657	13,716,657	13,716,657
5	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6	Return on Rate Base	81,947	81,947	81,947	81,947	81,947	81,947	81,947	81,947	81,947	81,947	81,947	81,947
7	Depreciation Rate	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%
8	Depreciation Expense	20,689	20,689	20,689	20,689	20,689	20,689	20,689	20,689	20,689	20,689	20,689	20,689
	Federal Income Tax	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)
9	Total Plant Revenue Requirement	130,507	130,507	130,507	130,507	130,507	130,507	130,507	130,507	130,507	130,507	130,507	130,507
10	Washington Allocated Plant Rev. Req.	10,194	10,194	10,194	10,194	10,194	10,194	10,194	10,194	10,194	10,194	10,194	10,194
Actual In-Service													
Plant Revenue Requirement													
11	Capital Investment	13,137,609	13,519,724	13,403,385	13,362,055	13,339,796	13,339,796	13,339,796	13,339,796	13,339,796	13,339,796	13,339,796	13,339,796
12	Depreciation Reserve	(46,074)	(65,103)	(84,322)	(103,428)	(122,488)	(141,533)	(160,578)	(179,623)	(198,668)	(217,713)	(236,758)	(255,803)
13	Accumulated DIT Balance	(38,894)	(60,939)	(82,984)	(105,029)	(127,074)	(149,119)	(171,164)	(193,209)	(215,254)	(237,299)	(259,344)	(281,389)
14	Net Rate Base	13,052,641	13,393,682	13,236,079	13,153,598	13,090,234	13,049,144	13,008,054	12,966,964	12,925,874	12,884,785	12,843,695	12,802,605
15	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16	Return on Rate Base	77,980	80,018	79,076	78,583	78,205	77,959	77,714	77,468	77,223	76,977	76,732	76,486
17	Depreciation Rate	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%
18	Depreciation Expense	18,610	19,029	19,219	19,106	19,061	19,045	19,045	19,045	19,045	19,045	19,045	19,045
	Federal Income Tax	(3,908)	(3,996)	(4,036)	(4,012)	(4,003)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)	(3,999)
19	Total Plant Revenue Requirement	123,060	126,204	125,153	124,381	123,830	123,488	123,162	122,836	122,510	122,184	121,858	121,532
20	Washington Allocated Plant Rev. Req.	9,612	9,858	9,776	9,715	9,673	9,646	9,620	9,595	9,569	9,544	9,518	9,493
Deferral													
21	Total Monthly Collection/(Refund)	(582)	(336)	(418)	(479)	(522)	(548)	(574)	(599)	(625)	(650)	(676)	(701)
22	Cumulative Collection/(Refund)	(582)	(918)	(1,336)	(1,815)	(2,336)	(2,884)	(3,458)	(4,057)	(4,682)	(5,332)	(6,008)	(6,709)
	*Approved SG Factor - UE-191024	7.811%											

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2021 Revenue for Refund**

Designated Information is Confidential Per Protective Order in UTC Docket UE-210532

Amount In-Rates	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement												
1 Capital Investment	280,654,361	280,654,361	280,654,361	280,654,361	280,654,361	280,654,361	280,654,361	280,654,361	280,654,361	280,654,361	280,654,361	280,654,361
2 Depreciation Reserve	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)	(6,981,777)
3 Accumulated DIT Balance	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)	(12,084,988)
4 Net Rate Base	261,587,596	261,587,596	261,587,596	261,587,596	261,587,596	261,587,596	261,587,596	261,587,596	261,587,596	261,587,596	261,587,596	261,587,596
5 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6 Return on Rate Base	1,562,800	1,562,800	1,562,800	1,562,800	1,562,800	1,562,800	1,562,800	1,562,800	1,562,800	1,562,800	1,562,800	1,562,800
7 Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
8 Depreciation Expense	1,131,327	1,131,327	1,131,327	1,131,327	1,131,327	1,131,327	1,131,327	1,131,327	1,131,327	1,131,327	1,131,327	1,131,327
O&M	324,537	324,537	324,537	324,537	324,537	324,537	324,537	324,537	324,537	324,537	324,537	324,537
Federal Income Tax	(305,732)	(305,732)	(305,732)	(305,732)	(305,732)	(305,732)	(305,732)	(305,732)	(305,732)	(305,732)	(305,732)	(305,732)
9 Total Plant Revenue Requirement	3,602,115	3,602,115	3,602,115	3,602,115	3,602,115	3,602,115	3,602,115	3,602,115	3,602,115	3,602,115	3,602,115	3,602,115
10 Washington Allocated Plant Rev. Req.	281,365	281,365	281,365	281,365	281,365	281,365	281,365	281,365	281,365	281,365	281,365	281,365
Actual In-Service												
Plant Revenue Requirement												
11 Capital Investment	268,790,450	268,807,053	268,972,258	269,044,838	269,064,934	269,064,934	269,064,934	269,064,934	269,064,934	269,064,934	269,064,934	269,064,934
12 Depreciation Reserve	(1,454,494)	(2,537,770)	(3,621,413)	(4,705,535)	(5,789,844)	(6,874,193)	(7,958,542)	(9,042,892)	(10,127,241)	(11,211,590)	(12,295,940)	(13,380,289)
13 Accumulated DIT Balance	(4,091,545)	(5,802,685)	(7,780,817)	(9,210,555)	(10,918,093)	(12,625,631)	(14,333,169)	(16,040,707)	(17,748,245)	(19,455,783)	(21,163,321)	(22,870,859)
14 Net Rate Base	263,244,412	260,466,598	257,570,028	255,128,748	252,356,997	249,565,110	246,773,222	243,981,335	241,189,448	238,397,561	235,605,673	232,813,786
15 Pre-Tax Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16 Pre-Tax Return on Rate Base	1,572,698	1,556,103	1,538,798	1,524,213	1,507,653	1,490,974	1,474,294	1,457,615	1,440,935	1,424,256	1,407,576	1,390,897
17 Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
18 Depreciation Expense	1,083,925	1,083,277	1,083,643	1,084,122	1,084,309	1,084,349	1,084,349	1,084,349	1,084,349	1,084,349	1,084,349	1,084,349
O&M	324,206	324,226	324,426	324,513	324,537	324,537	324,537	324,537	324,537	324,537	324,537	324,537
Federal Income Tax	(295,708)	(295,576)	(295,694)	(295,813)	(295,858)	(295,866)	(295,866)	(295,866)	(295,866)	(295,866)	(295,866)	(295,866)
19 Total Plant Revenue Requirement	3,565,188	3,542,495	3,520,111	3,501,340	3,479,575	3,457,471	3,435,325	3,413,178	3,391,032	3,368,886	3,346,739	3,324,593
20 Washington Allocated Plant Rev. Req.	278,481	276,708	274,960	273,493	271,793	270,067	268,337	266,607	264,877	263,147	261,417	259,687
Deferral												
21 Total Monthly Collection/(Refund)	(2,884)	(4,657)	(6,405)	(7,872)	(9,572)	(11,298)	(13,028)	(14,758)	(16,488)	(18,218)	(19,948)	(21,678)
22 Cumulative Collection/(Refund)	(2,884)	(7,541)	(13,947)	(21,818)	(31,390)	(42,688)	(55,716)	(70,474)	(86,962)	(105,180)	(125,128)	(146,805)
<i>*Approved SG Factor - UE-191024</i>	7.811%											

**PacifiCorp
Washington Limited-Issue Rate Filing
2021 Revenue for Refund**

Designated Information is Confidential Per Protective Order in UTC Docket UE-210532

Amount In-Rates		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement													
1	Capital Investment	331,720,189	331,720,189	331,720,189	331,720,189	331,720,189	331,720,189	331,720,189	331,720,189	331,720,189	331,720,189	331,720,189	331,720,189
2	Depreciation Reserve	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)	(8,252,205)
3	Accumulated DIT Balance	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)	(12,834,022)
4	Net Rate Base	310,633,963	310,633,963	310,633,963	310,633,963	310,633,963	310,633,963	310,633,963	310,633,963	310,633,963	310,633,963	310,633,963	310,633,963
5	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6	Return on Rate Base	1,855,817	1,855,817	1,855,817	1,855,817	1,855,817	1,855,817	1,855,817	1,855,817	1,855,817	1,855,817	1,855,817	1,855,817
7	Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
8	Depreciation Expense	1,337,181	1,337,181	1,337,181	1,337,181	1,337,181	1,337,181	1,337,181	1,337,181	1,337,181	1,337,181	1,337,181	1,337,181
	O&M	302,926	302,926	302,926	302,926	302,926	302,926	302,926	302,926	302,926	302,926	302,926	302,926
	Federal Income Tax	(344,422)	(344,422)	(344,422)	(344,422)	(344,422)	(344,422)	(344,422)	(344,422)	(344,422)	(344,422)	(344,422)	(344,422)
9	Total Plant Revenue Requirement	4,184,427	4,184,427	4,184,427	4,184,427	4,184,427	4,184,427	4,184,427	4,184,427	4,184,427	4,184,427	4,184,427	4,184,427
10	Washington Allocated Plant Rev. Req.	326,850	326,850	326,850	326,850	326,850	326,850	326,850	326,850	326,850	326,850	326,850	326,850
Actual In-Service													
Plant Revenue Requirement													
11	Capital Investment	327,379,352	327,578,312	324,697,224	324,897,678	327,136,537	327,136,537	327,136,537	327,136,537	327,136,537	327,136,537	327,136,537	327,136,537
12	Depreciation Reserve	(1,770,472)	(3,090,233)	(4,404,590)	(5,713,545)	(7,027,415)	(8,345,797)	(9,664,178)	(10,982,560)	(12,300,942)	(13,619,323)	(14,937,705)	(16,256,087)
13	Accumulated DIT Balance	(5,196,536)	(7,342,421)	(9,479,291)	(11,622,000)	(13,764,709)	(15,907,418)	(18,050,212)	(20,193,006)	(22,335,801)	(24,478,595)	(26,621,389)	(28,764,183)
14	Net Rate Base	320,412,343	317,145,657	310,813,343	307,562,133	306,344,413	302,883,322	299,422,146	295,960,971	292,499,794	289,038,619	285,577,443	282,116,267
15	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16	Pre-Tax Return on Rate Base	1,914,236	1,894,720	1,856,889	1,837,465	1,830,190	1,809,512	1,788,834	1,768,156	1,747,478	1,726,800	1,706,122	1,685,444
17	Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
18	Depreciation Expense	1,319,560	1,319,761	1,314,357	1,308,955	1,313,870	1,318,382	1,318,382	1,318,382	1,318,382	1,318,382	1,318,382	1,318,382
	O&M	303,150	303,335	300,667	300,852	302,926	302,926	302,926	302,926	302,926	302,926	302,926	302,926
	Federal Income Tax	(340,769)	(340,850)	(339,155)	(338,060)	(339,527)	(340,475)	(340,475)	(340,475)	(340,475)	(340,475)	(340,475)	(340,475)
19	Total Plant Revenue Requirement	4,243,746	4,218,237	4,159,539	4,128,278	4,125,949	4,103,227	4,075,771	4,048,316	4,020,860	3,993,405	3,965,949	3,938,494
20	Washington Allocated Plant Rev. Req.	331,483	329,491	324,906	322,464	322,282	320,507	318,363	316,218	314,074	311,929	309,784	307,640
Deferral													
21	Total Monthly Collection/(Refund)	4,633	2,641	(1,944)	(4,386)	(4,568)	(6,343)	(8,487)	(10,632)	(12,776)	(14,921)	(17,066)	(19,210)
22	Cumulative Collection/(Refund)	4,633	7,274	5,330	945	(3,623)	(9,966)	(18,453)	(29,085)	(41,861)	(56,782)	(73,848)	(93,058)
	*Approved SG Factor - UE-191024	7.811%											

**PacifiCorp
Washington Limited-Issue Rate Filing
2021 Revenue for Refund**

Designated Information is Confidential Per Protective Order in UTC Docket UE-210532

Amount In-Rates		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement													
1	Capital Investment	404,615,886	404,615,886	404,615,886	404,615,886	404,615,886	404,615,886	404,615,886	404,615,886	404,615,886	404,615,886	404,615,886	404,615,886
2	Depreciation Reserve	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)	(10,065,174)
3	Accumulated DIT Balance	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)	(16,465,824)
4	Net Rate Base	378,084,888	378,084,888	378,084,888	378,084,888	378,084,888	378,084,888	378,084,888	378,084,888	378,084,888	378,084,888	378,084,888	378,084,888
5	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6	Return on Rate Base	2,258,788	2,258,788	2,258,788	2,258,788	2,258,788	2,258,788	2,258,788	2,258,788	2,258,788	2,258,788	2,258,788	2,258,788
7	Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
8	Depreciation Expense	1,630,990	1,630,990	1,630,990	1,630,990	1,630,990	1,630,990	1,630,990	1,630,990	1,630,990	1,630,990	1,630,990	1,630,990
	O&M	350,088	350,088	350,088	350,088	350,088	350,088	350,088	350,088	350,088	350,088	350,088	350,088
	Federal Income Tax	(416,026)	(416,026)	(416,026)	(416,026)	(416,026)	(416,026)	(416,026)	(416,026)	(416,026)	(416,026)	(416,026)	(416,026)
9	Total Plant Revenue Requirement	5,077,129	5,077,129	5,077,129	5,077,129	5,077,129	5,077,129	5,077,129	5,077,129	5,077,129	5,077,129	5,077,129	5,077,129
10	Washington Allocated Plant Rev. Req.	396,580	396,580	396,580	396,580	396,580	396,580	396,580	396,580	396,580	396,580	396,580	396,580
Actual In-Service													
Plant Revenue Requirement													
11	Capital Investment	196,392,722	260,083,849	397,149,580	402,751,362	403,168,603	403,168,603	403,168,603	403,168,603	403,168,603	403,168,603	403,168,603	403,168,603
12	Depreciation Reserve	(647,041)	(1,566,856)	(2,891,203)	(4,503,029)	(6,126,984)	(7,751,780)	(9,376,576)	(11,001,372)	(12,626,167)	(14,250,963)	(15,875,759)	(17,500,555)
13	Accumulated DIT Balance	(544,176)	(1,336,755)	(3,898,983)	(5,322,120)	(6,756,935)	(8,192,646)	(9,605,977)	(11,019,308)	(12,432,639)	(13,845,970)	(15,259,302)	(16,672,634)
14	Net Rate Base	195,201,506	257,180,238	390,359,395	392,926,213	390,284,684	387,224,177	384,186,051	381,147,924	378,109,797	375,071,670	372,033,542	368,995,415
15	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16	Return on Rate Base	1,166,190	1,536,469	2,332,120	2,347,454	2,331,673	2,313,389	2,295,238	2,277,088	2,258,937	2,240,786	2,222,636	2,204,485
17	Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
18	Depreciation Expense	545,027	919,815	1,324,347	1,611,827	1,623,955	1,624,796	1,624,796	1,624,796	1,624,796	1,624,796	1,624,796	1,624,796
	O&M	170,536	225,842	344,862	349,726	350,088	350,088	350,088	350,088	350,088	350,088	350,088	350,088
	Federal Income Tax	(150,268)	(240,588)	(350,534)	(411,926)	(414,549)	(414,726)	(414,726)	(414,726)	(414,726)	(414,726)	(414,726)	(414,726)
19	Total Plant Revenue Requirement	2,298,991	3,241,769	4,847,367	5,174,376	5,166,524	5,143,129	5,119,029	5,094,930	5,070,830	5,046,730	5,022,631	4,998,531
20	Washington Allocated Plant Rev. Req.	179,577	253,218	378,633	404,176	403,563	401,735	399,853	397,970	396,088	394,205	392,323	390,440
21	Percentage of In-Service Capital	49%	65%	99%	100%	100%	100%	100%	100%	100%	100%	100%	100%
22	Estimated NPC Change w/o Resource	70,431	70,431	70,431	70,431	70,431	70,431	70,431	70,431	70,431	70,431	70,431	70,431
23	Washington Allocated NPC In-Service	36,123	24,996	1,051	73	-	-	-	-	-	-	-	-
24	Washington Allocated NPC Rev. Req.	47,962	33,189	1,396	97	-	-	-	-	-	-	-	-
Deferral													
25	Total Monthly Collection/(Refund)	(169,041)	(110,173)	(16,551)	7,693	6,983	5,155	3,273	1,390	(492)	(2,374)	(4,257)	(6,139)
26	Cumulative Collection/(Refund)	(169,041)	(279,215)	(295,765)	(288,073)	(281,090)	(275,934)	(272,662)	(271,271)	(271,763)	(274,138)	(278,395)	(284,534)

*Approved SG Factor - UE-191024

7.811%

PacifiCorp
Washington Limited-Issue Rate Filing
2021 Revenue for Refund

Designated Information is Confidential Per Protective Order in UTC Docket UE-210532

Amount In-Rates		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement													
1	Capital Investment	621,893,396	621,893,396	621,893,396	621,893,396	621,893,396	621,893,396	621,893,396	621,893,396	621,893,396	621,893,396	621,893,396	621,893,396
2	Depreciation Reserve	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)	(15,471,040)
3	Accumulated DIT Balance	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)	(24,577,441)
4	Net Rate Base	581,844,916	581,844,916	581,844,916	581,844,916	581,844,916	581,844,916	581,844,916	581,844,916	581,844,916	581,844,916	581,844,916	581,844,916
5	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6	Return on Rate Base	3,476,109	3,476,109	3,476,109	3,476,109	3,476,109	3,476,109	3,476,109	3,476,109	3,476,109	3,476,109	3,476,109	3,476,109
7	Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
8	Depreciation Expense	2,506,901	2,506,901	2,506,901	2,506,901	2,506,901	2,506,901	2,506,901	2,506,901	2,506,901	2,506,901	2,506,901	2,506,901
	O&M	683,877	683,877	683,877	683,877	683,877	683,877	683,877	683,877	683,877	683,877	683,877	683,877
	Federal Income Tax	(670,063)	(670,063)	(670,063)	(670,063)	(670,063)	(670,063)	(670,063)	(670,063)	(670,063)	(670,063)	(670,063)	(670,063)
9	Total Plant Revenue Requirement	7,962,323	7,962,323	7,962,323	7,962,323	7,962,323	7,962,323	7,962,323	7,962,323	7,962,323	7,962,323	7,962,323	7,962,323
10	Washington Allocated Plant Rev. Req.	621,945	621,945	621,945	621,945	621,945	621,945	621,945	621,945	621,945	621,945	621,945	621,945
Actual In-Service													
Plant Revenue Requirement													
11	Capital Investment	345,651,880	404,721,214	437,490,713	489,938,122	489,938,122	583,266,991	613,883,708	618,245,739	629,900,748	630,677,026	637,379,117	637,379,117
12	Depreciation Reserve	(1,666,319)	(3,178,345)	(4,875,430)	(6,744,229)	(8,718,712)	(10,881,255)	(13,293,553)	(15,776,334)	(18,291,390)	(20,831,495)	(23,386,670)	(25,955,350)
13	Accumulated DIT Balance	(3,752,970)	(5,479,359)	(7,848,752)	(10,084,758)	(12,477,532)	(16,661,790)	(19,607,183)	(22,619,800)	(26,034,629)	(28,789,060)	(31,688,598)	(34,602,276)
14	Net Rate Base	340,232,591	396,063,510	424,766,531	473,109,135	468,741,878	555,723,945	580,982,972	579,849,605	585,574,729	581,056,470	582,303,849	576,821,492
15	Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16	Return on Rate Base	2,032,648	2,366,198	2,537,678	2,826,490	2,800,399	3,320,055	3,470,960	3,464,189	3,498,392	3,471,399	3,478,851	3,446,098
17	Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
18	Depreciation Expense	1,272,633	1,512,026	1,697,085	1,868,799	1,974,483	2,162,543	2,412,298	2,482,781	2,515,056	2,540,105	2,555,175	2,568,680
	O&M	370,868	434,246	469,406	525,680	525,680	625,817	658,667	663,348	675,853	676,686	683,877	683,877
	Federal Income Tax	(345,135)	(408,717)	(454,963)	(502,841)	(525,034)	(585,556)	(644,903)	(660,687)	(670,091)	(675,526)	(680,201)	(683,037)
19	Total Plant Revenue Requirement	4,388,609	5,149,338	5,622,734	6,234,203	6,339,882	7,333,014	7,829,811	7,899,662	7,992,047	7,983,355	8,016,599	7,987,277
20	Washington Allocated Plant Rev. Req.	342,799	402,220	439,198	486,960	495,215	572,789	611,595	617,051	624,267	623,588	626,185	623,894
21	Percentage of In-Service Capital	54.23%	63.50%	68.64%	76.87%	76.87%	91.51%	96.31%	97.00%	98.83%	98.95%	100.00%	100.00%
22	Estimated NPC Change w/o Resource	60,205	60,205	60,205	60,205	60,205	60,205	60,205	60,205	60,205	60,205	60,205	60,205
23	Washington Allocated NPC In-Service	27,556	21,976	18,881	13,927	13,927	5,111	2,219	1,807	706	633	-	-
24	Washington Allocated NPC Rev. Req.	36,587	29,179	25,069	18,491	18,491	6,787	2,947	2,400	938	841	-	-
Deferral													
25	Total Monthly Collection/(Refund)	(242,559)	(190,546)	(157,679)	(116,494)	(108,239)	(42,369)	(7,404)	(2,495)	3,260	2,483	4,240	1,949
26	Cumulative Collection/(Refund)	(242,559)	(433,106)	(590,784)	(707,278)	(815,517)	(857,887)	(865,290)	(867,785)	(864,526)	(862,042)	(857,803)	(855,854)

*Approved SG Factor - UE-191024

7.811%

PacifiCorp
Washington Limited-Issue Rate Filing
2021 Revenue for Refund

Designated Information is Confidential Per Protective Order in UTC Docket UE-210532

Amount In-Rates	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement												
1 Capital Investment	134,785,273	134,785,273	134,785,273	134,785,273	134,785,273	134,785,273	134,785,273	134,785,273	134,785,273	134,785,273	134,785,273	134,785,273
2 Depreciation Reserve	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)	(3,909,505)
3 Accumulated DIT Balance	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)	(5,326,697)
4 Net Rate Base	125,549,071	125,549,071	125,549,071	125,549,071	125,549,071	125,549,071	125,549,071	125,549,071	125,549,071	125,549,071	125,549,071	125,549,071
5 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6 Return on Rate Base	750,066	750,066	750,066	750,066	750,066	750,066	750,066	750,066	750,066	750,066	750,066	750,066
7 Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
8 Depreciation Expense	543,324	543,324	543,324	543,324	543,324	543,324	543,324	543,324	543,324	543,324	543,324	543,324
Federal Income Tax	(114,098)	(114,098)	(114,098)	(114,098)	(114,098)	(114,098)	(114,098)	(114,098)	(114,098)	(114,098)	(114,098)	(114,098)
9 Total Plant Revenue Requirement	1,565,814	1,565,814	1,565,814	1,565,814	1,565,814	1,565,814	1,565,814	1,565,814	1,565,814	1,565,814	1,565,814	1,565,814
10 Washington Allocated Plant Rev. Req.	122,307	122,307	122,307	122,307	122,307	122,307	122,307	122,307	122,307	122,307	122,307	122,307
Actual In-Service												
Plant Revenue Requirement												
11 Capital Investment	129,332,362	129,334,056	129,334,993	129,344,114	129,344,610	129,344,610	129,344,610	129,344,610	129,344,610	129,344,610	129,344,610	129,344,610
12 Depreciation Reserve	(1,772,386)	(2,293,608)	(2,814,834)	(3,336,081)	(3,857,347)	(4,378,615)	(4,899,882)	(5,421,149)	(5,942,416)	(6,463,684)	(6,984,951)	(7,506,218)
13 Accumulated DIT Balance	(6,087,389)	(6,853,664)	(7,619,939)	(8,386,214)	(9,152,489)	(9,918,764)	(10,685,039)	(11,451,314)	(12,217,589)	(12,983,864)	(13,750,139)	(14,516,414)
14 Net Rate Base	121,472,587	120,186,784	118,900,219	117,621,818	116,334,773	115,047,231	113,759,689	112,472,146	111,184,604	109,897,062	108,609,520	107,321,978
15 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16 Return on Rate Base	725,712	718,031	710,344	702,707	695,017	687,325	679,633	671,941	664,249	656,557	648,865	641,172
17 Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
16 Depreciation Expense	521,245	521,221	521,227	521,247	521,266	521,267	521,267	521,267	521,267	521,267	521,267	521,267
Federal Income Tax	(109,461)	(109,456)	(109,458)	(109,462)	(109,466)	(109,466)	(109,466)	(109,466)	(109,466)	(109,466)	(109,466)	(109,466)
18 Total Plant Revenue Requirement	1,510,318	1,500,093	1,489,893	1,479,774	1,469,585	1,459,373	1,449,159	1,438,946	1,428,733	1,418,519	1,408,306	1,398,093
19 Washington Allocated Plant Rev. Req.	117,972	117,174	116,377	115,587	114,791	113,993	113,195	112,398	111,600	110,802	110,004	109,206
Deferral												
20 Total Monthly Collection/(Refund)	(4,335)	(5,133)	(5,930)	(6,721)	(7,517)	(8,314)	(9,112)	(9,910)	(10,708)	(11,505)	(12,303)	(13,101)
21 Cumulative Collection/(Refund)	(4,335)	(9,468)	(15,399)	(22,119)	(29,636)	(37,950)	(47,062)	(56,972)	(67,679)	(79,184)	(91,488)	(104,588)

*Approved SG Factor - UE-191024

7.811%

PacifiCorp
Washington Limited-Issue Rate Filing
2021 Revenue for Refund

Designated Information is Confidential Per Protective Order in UTC Docket UE-210532

Amount In-Rates	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Plant Revenue Requirement												
1 Capital Investment	78,074,045	78,074,045	78,074,045	78,074,045	78,074,045	78,074,045	78,074,045	78,074,045	78,074,045	78,074,045	78,074,045	78,074,045
2 Depreciation Reserve	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)	(2,157,070)
3 Accumulated DIT Balance	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)	(3,160,005)
4 Net Rate Base	72,756,970	72,756,970	72,756,970	72,756,970	72,756,970	72,756,970	72,756,970	72,756,970	72,756,970	72,756,970	72,756,970	72,756,970
5 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
6 Return on Rate Base	434,671	434,671	434,671	434,671	434,671	434,671	434,671	434,671	434,671	434,671	434,671	434,671
7 Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
8 Depreciation Expense	314,719	314,719	314,719	314,719	314,719	314,719	314,719	314,719	314,719	314,719	314,719	314,719
Federal Income Tax	(66,091)	(66,091)	(66,091)	(66,091)	(66,091)	(66,091)	(66,091)	(66,091)	(66,091)	(66,091)	(66,091)	(66,091)
9 Total Plant Revenue Requirement	907,255	907,255	907,255	907,255	907,255	907,255	907,255	907,255	907,255	907,255	907,255	907,255
10 Washington Allocated Plant Rev. Req.	70,867	70,867	70,867	70,867	70,867	70,867	70,867	70,867	70,867	70,867	70,867	70,867
Actual In-Service												
Plant Revenue Requirement												
11 Capital Investment	129,332	129,332	70,701,262	71,633,021	72,235,247	72,235,247	72,235,247	72,235,247	72,235,247	72,235,247	72,235,247	72,235,247
12 Depreciation Reserve	(725)	(1,246)	(143,972)	(430,780)	(720,679)	(1,011,792)	(1,302,905)	(1,594,018)	(1,885,130)	(2,176,243)	(2,467,356)	(2,758,469)
13 Accumulated DIT Balance	69,309	138,618	(479,104)	(699,458)	(919,812)	(1,140,166)	(1,360,520)	(1,580,874)	(1,801,229)	(2,021,584)	(2,241,939)	(2,462,294)
14 Net Rate Base	197,916	266,704	70,078,186	70,502,783	70,594,756	70,083,289	69,571,822	69,060,355	68,548,888	68,037,420	67,525,952	67,014,484
15 Rate of Return	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
16 Return on Rate Base	1,182	1,593	418,667	421,204	421,753	418,698	415,642	412,586	409,531	406,475	403,420	400,364
17 Depreciation Rate	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
18 Depreciation Expense	536	521	142,726	286,808	289,899	291,113	291,113	291,113	291,113	291,113	291,113	291,113
Federal Income Tax	(113)	(109)	(29,972)	(60,230)	(60,879)	(61,134)	(61,134)	(61,134)	(61,134)	(61,134)	(61,134)	(61,134)
19 Total Plant Revenue Requirement	2,133	2,662	705,598	860,098	864,069	861,285	857,228	853,171	849,114	845,056	840,999	836,942
20 Washington Allocated Plant Rev. Req.	167	208	55,115	67,183	67,493	67,276	66,959	66,642	66,325	66,008	65,691	65,374
21 Percentage of In-Service Capital	0%	0%	98%	99%	100%	100%	100%	100%	100%	100%	100%	100%
22 Estimated NPC Change w/o Resource	14,511	14,511	14,511	14,511	14,511	14,511	14,511	14,511	14,511	14,511	14,511	14,511
23 Washington Allocated NPC In-Service	14,485	14,485	308	121	-	-	-	-	-	-	-	-
24 Washington Allocated NPC Rev. Req.	19,232	19,232	409	161	-	-	-	-	-	-	-	-
Deferral												
25 Total Monthly Collection/(Refund)	(51,468)	(51,426)	(15,343)	(3,523)	(3,373)	(3,591)	(3,908)	(4,225)	(4,542)	(4,858)	(5,175)	(5,492)
26 Cumulative Collection/(Refund)	(51,468)	(102,894)	(118,236)	(121,759)	(125,133)	(128,723)	(132,631)	(136,856)	(141,397)	(146,256)	(151,431)	(156,923)

*Approved SG Factor - UE-191024 7.811%

PacifiCorp				
Washington Limited-Issue Rate Filing				
2021 Revenue for Refund				
Variables				
	<u>% of</u>	<u>Cost of Capital</u>	<u>WACC</u>	<u>Pre-tax WACC</u>
	<u>Capitalization</u>			
	50.88%	4.92%	2.50%	2.503%
Preferred stock	0.02%	6.75%	0.00%	0.002%
Common equity	49.10%	9.50%	4.66%	5.904%
	<u>100.000%</u>		<u>7.169%</u>	<u>8.409%</u>

Merged Effective Tax Rate	21.000%
Pre-Tax Bump-up Factor	126.58%
Net to Gross Bump-up Factor	132.78%

Net to Gross Bump-up Factor

<u>Operating Revenue</u>	100.000%	
Operating Deductions		<u>Grossed-Up</u>
Uncollectable Accounts	0.514%	0.540%
WUTC Regulatory Fee	0.200%	0.210%
WUTC Public Utility Tax	3.950%	4.143%
Taxes Other - Resource Supplier	0.000%	0.000%
Taxes Other - Gross Receipts	0.000%	0.000%
Sub-Total	95.336%	95.107%
State Taxes	0.000%	0.000%
Sub-Total	95.336%	95.107%
Federal Income Tax @ 21.00%	20.020%	19.973%
Net Operating Income	<u>75.315%</u>	<u>75.135%</u>