Confidential Attachment Bench Request 2-3

WA UE-210532

Bench Request 2

PacifiCorp Washington Limited-Issue Rate Filing 2021 Revenues for Refund Wind & Transmission Capital True-Up

Revenue Subject	to Refund Summary	BR02_JULY	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	(963,676)	(864,293)	(644,593)		
Repowering	Dunlap	(104,588)	(104,588)	(63,267)		
Repowering	Foote Creek	(156,923)	(156,923)	(152,208)		
Total		(2,176,686)	(2,077,302)	(1,373,224)		

2021 Rev	rp ton Limited-Issue Rate Filing renue for Refund rings - Transmission	RI	EDACTED											
Amount		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
1 2 3 4	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base													-
5 6	Rate of Return Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
7 8	Depreciation Rate Depreciation Expense	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	
9	Federal Income Tax Total Plant Revenue Requirement													
10	Washington Allocated Plant Rev. Req.													
Actual In		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
Actual In 11 12 13 14	Service Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
11 12 13	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance	Jan-21	Feb-21 7.17%	Mar-21 7.17%	Apr-21 7.17%	May-21 7.17%	Jun-21 7.17%	Jul-21 7.17%	Aug-21 7.17%	Sep-21 7.17%	Oct-21 7.17%	Nov-21 7.17%	Dec-21 7.17%	
11 12 13 14 15	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Pre-Tax Rate of Return				ľ				-	·				
11 12 13 14 15 16 17	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Pre-Tax Rate of Return Pre-Tax Return on Rate Base Depreciation Rate	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
11 12 13 14 15 16 17 18	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Pre-Tax Rate of Return Pre-Tax Return on Rate Base Depreciation Rate Depreciation Expense Federal Income Tax	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
11 12 13 14 15 16 17 18	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Pre-Tax Rate of Return Pre-Tax Return on Rate Base Depreciation Rate Depreciation Rate Prectare Return on Rate Base Federal Income Tax Total Plant Revenue Requirement	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	

	orp gton Limited-Issue Rate Filing vvenue for Refund	RE	EDACTED											
Amoun	t In-Rates Plant Revenue Requirement	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
1 2 3 4	Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base													-
5 6	Rate of Return Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
7 8	Depreciation Rate Depreciation Expense	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	
9	Federal Income Tax Total Plant Revenue Requirement													
10	Washington Allocated Plant Rev. Req.													
	n-Service Plant Revenue Requirement	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
Actual 1 11 12 13 14		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
11 12 13	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance	Jan-21 7.17%	Feb-21 7.17%	Mar-21 7.17%	Apr-21 7.17%	May-21 7.17%	Jun-21 7.17%	Jul-21 7.17%	Aug-21 7.17%	Sep-21 7.17%	Oct-21 7.17%	Nov-21 7.17%	Dec-21 7.17%	
11 12 13 14 15	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return									·				
11 12 13 14 15 16 17	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate Depreciation Expense Federal Income Tax	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
11 12 13 14 15 16 17 18	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate Depreciation Expense Federal Income Tax	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
11 12 13 14 15 16 17 18	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Expense Federal Income Tax Total Plant Revenue Requirement Washington Allocated Plant Rev. Req.	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	

PacifiCorp REDACTED Washington Limited-Issue Rate Filing 2021 Revenue for Refund Amount In-Rates Apr-21 Jun-21 Aug-21 Oct-21 Dec-21 Jan-21 Feb-21 Mar-21 May-21 Jul-21 Sep-21 Nov-21 Check Plant Revenue Requirement Capital Investment -Depreciation Reserve 2 3 Accumulated DIT Balance Net Rate Base 4 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% 5 6 Return on Rate Base 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% 7 Depreciation Expense 8 Federal Income Tax 9 Total Plant Revenue Requirement 10 Washington Allocated Plant Rev. Req. Actual In-Service Plant Revenue Requirement Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 Dec-21 Check 11 Capital Investment Depreciation Reserve 12 13 Accumulated DIT Balance Net Rate Base 14 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 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 17 Depreciation Rate 18 Depreciation Expense Federal Income Tax 19 Total Plant Revenue Requirement 20 Washington Allocated Plant Rev. Req. Deferral Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 Dec-21 21 Total Monthly Collection/(Refund) 22 Cumulative Collection/(Refund) 41,002 *Approved SG Factor - UE-191024 7.811%

	orp gton Limited-Issue Rate Filing venue for Refund	R	EDACTED											
Amount		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
1 2 3 4	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base													-
5 6	Rate of Return Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
7 8	Depreciation Rate Depreciation Expense	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	1.71%	
9	Federal Income Tax Total Plant Revenue Requirement													
10	Washington Allocated Plant Rev. Req.													
Actual In	n-Service Plant Revenue Requirement	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
<u>Actual Ir</u> 11 12 13 14	t-Service Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check -
11 12 13	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance	Jan-21 7.17%	Feb-21 7.17%	Mar-21 7.17%	Apr-21 7.17%	May-21 7.17%	Jun-21 7.17%	Jul-21 7.17%	Aug-21 7.17%	Sep-21 7.17%	Oct-21 7.17%	Nov-21 7.17%	Dec-21 7.17%	
11 12 13 14 15	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return													
11 12 13 14 15 16 17	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
11 12 13 14 15 16 17 18	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate Depreciation Expense Federal Income Tax	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
11 12 13 14 15 16 17 18	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Expense Federal Income Tax Total Plant Revenue Requirement Washington Allocated Plant Rev. Req.	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	

PacifiCorp Washington Limited-Issue Rate Filing 2021 Revenue for Refund

REDACTED

Amount In-Ra	Plant Revenue Requirement Capital Investment	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
2 3 4	Depreciation Reserve Accumulated DIT Balance Net Rate Base												
5 6	Rate of Return Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
7 8 9	Depreciation Rate Depreciation Expense O&M Federal Income Tax Total Plant Revenue Requirement	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
10	Washington Allocated Plant Rev. Req.												
Actual In-Ser 11 12 13 14	Vice Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
15 16	Pre-Tax Rate of Return Pre-Tax Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%
17 18 19	Depreciation Rate Depreciation Expense O&M Federal Income Tax Total Plant Revenue Requirement	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%
20	Washington Allocated Plant Rev. Req.												
Deferral 21 22	Total Monthly Collection/(Refund) Cumulative Collection/(Refund)	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21 (146,805)
	*Approved SG Factor - UE-191024	7.811%											

PacifiCorp REDACTED Washington Limited-Issue Rate Filing 2021 Revenue for Refund May-21 Amount In-Rates Jan-21 Jul-21 Aug-21 Sep-21 Oct-21 Dec-21 Feb-21 Mar-21 Apr-21 Jun-21 Nov-21 Check _ Plant Revenue Requirement Capital Investment 0.00 2 Depreciation Reserve 3 Accumulated DIT Balance Net Rate Base 4 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 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 7 Depreciation Rate Depreciation Expense 8 O&M Federal Income Tax 9 Total Plant Revenue Requirement 10 Washington Allocated Plant Rev. Req. Actual In-Service Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 Dec-21 Check _ Plant Revenue Requirement 11 Capital Investment 12 13 Depreciation Reserve Accumulated DIT Balance 14 Net Rate Base 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 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 17 18 Depreciation Rate Depreciation Expense O&M Federal Income Tax 19 Total Plant Revenue Requirement 20 Washington Allocated Plant Rev. Req. Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 Dec-21 Deferral 21 Total Monthly Collcetion/(Refund) 22 Cumulative Collection/(Refund) (93,058) *Approved SG Factor - UE-191024 7.811%

	orp gton Limited-Issue Rate Filing venue for Refund	R	EDACTED											
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	Check
1 2 3 4	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base													
5 6	Rate of Return Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
7 8 9	Depreciation Rate Depreciation Expense O&M Federal Income Tax Total Plant Revenue Requirement	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	
10	Washington Allocated Plant Rev. Req.													
Actual I	n-Service	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
11 12 13 14	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base													-
15 16	Rate of Return Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
17 18 19	Depreciation Rate Depreciation Expense O&M Federal Income Tax Total Plant Revenue Requirement	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	
20	Washington Allocated Plant Rev. Req.													
21	Percentage of In-Service Capital													
22 23 24	Estimated NPC Change w/o Resource Washington Allocated NPC In-Service Washington Allocated NPC Rev. Req.													
Deferra		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
25 26	Total Monthly Collection/(Refund) Cumulative Collection/(Refund)												(284,534)	
	*Approved SG Factor - UE-191024	7.811%												

	rp ton Limited-Issue Rate Filing venue for Refund	R	EDACTED											
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	Check
1 2 3 4	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base				·	Ĩ			·	·				0.00
5 6	Rate of Return Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
7 8 9	Depreciation Rate Depreciation Expense O&M Federal Income Tax Total Plant Revenue Requirement	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	
10	Washington Allocated Plant Rev. Req.													
Actual In		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
11 12 13 14	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base													-
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													
17 18 19	Depreciation Rate Depreciation Expense O&M Federal Income Tax Total Plant Revenue Requirement	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	
20	Washington Allocated Plant Rev. Req.													
21	Percentage of In-Service Capital													
22 23 24	Estimated NPC Change w/o Resource Washington Allocated NPC In-Service Washington Allocated NPC Rev. Req.													
Deferral		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
25 26	Total Monthly Collection/(Refund) Cumulative Collection/(Refund)												(963,676)	
	*Approved SG Factor - UE-191024	7.811%												

	Corp Igton Limited-Issue Rate Filing evenue for Refund	RE	EDACTED											
Amou	it In-Rates Plant Revenue Requirement	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
1 2 3 4	Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base													-
5 6	Rate of Return Return on Rate Base	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
7 8	Depreciation Rate Depreciation Expense	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	
9	Federal Income Tax Total Plant Revenue Requirement													
10	Washington Allocated Plant Rev. Req.													
Actual	In-Service Plant Revenue Requirement	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
<u>Actual</u> 11 12 13 14	In-Service Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Check
11 12 13	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance	Jan-21 7.17%	Feb-21 7.17%	Mar-21 7.17%	Apr-21 7.17%	May-21 7.17%	Jun-21 7.17%	Jul-21 7.17%	Aug-21 7.17%	Sep-21 7.17%	Oct-21 7.17%	Nov-21 7.17%	Dec-21 7.17%	
11 12 13 14 15	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return								-					
11 12 13 14 15 16 17 16	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
11 12 13 14 15 16 17 16	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate Depreciation Expense Federal Income Tax Total Plant Revenue Requirement	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	
11 12 13 14 15 16 17 16	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate Mathematical Revenue Requirement Washington Allocated Plant Rev. Req.	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	7.17%	

PacifiCorp REDACTED Washington Limited-Issue Rate Filing 2021 Revenue for Refund Jun-21 Jul-21 Aug-21 Amount In-Rates Jan-21 May-21 Sep-21 Oct-21 Nov-21 Dec-21 Feb-21 Mar-21 Apr-21 Check Plant Revenue Requirement Capital Investment -Depreciation Reserve 2 3 Accumulated DIT Balance 4 Net Rate Base 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 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 7 Depreciation Rate 8 Depreciation Expense Federal Income Tax 9 Total Plant Revenue Requirement 10 Washington Allocated Plant Rev. Req. Actual In-Service Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 Dec-21 Check Plant Revenue Requirement 11 Capital Investment Depreciation Reserve Accumulated DIT Balance 12 13 14 Net Rate Base 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 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 4.84% 17 Depreciation Rate 18 Depreciation Expense Federal Income Tax 19 Total Plant Revenue Requirement 20 Washington Allocated Plant Rev. Req. 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 Washington Allocated NPC In-Service 23 24 Washington Allocated NPC Rev. Req. Deferral Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 Dec-21 Total Monthly Collection/(Refund) 25 26 Cumulative Collection/(Refund) (156,923)

*Approved SG Factor - UE-191024

7.811%

Bench Request 2

Variables	% of			
	Capitalization	Cost of Capital	WACC	Pre-tax WACC
	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%
	100.000%	· -	7.169%	8.409%
Merged Effective Tax Rate				21.000%
Pre-Tax Bump-up Factor				126.58%
Net to Gross Bump-up Factor				132.789
Net to Gross Bump-up Factor				
Operating Revenue		100.000%		
Operating Deductions			Grossed-Up	
Jncollectable Accounts		0.514%	0.540%	
NUTC Regulatory Fee		0.200%	0.210%	
NUTC 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		75.315%	75.135%	