

Bench Request 2

**PacifiCorp**

**Washington Limited-Issue Rate Filing**

**2021 Revenues for Refund**

**Wind & Transmission Capital True-Up**

| <b>Revenue Subject to Refund Summary</b> |                | <b>BR02_JULY</b>         | <b>SETTLEMENT</b>        | <b>FILED</b>             |
|--|----------------|--------------------------|--------------------------|--------------------------|
| <b>Category</b>                          | <b>Project</b> | <b>WA-Allocated (\$)</b> | <b>WA-Allocated (\$)</b> | <b>WA-Allocated (\$)</b> |
| 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)                |
| <b>Total</b>                             |                | <b>(2,176,686)</b>       | <b>(2,077,302)</b>       | <b>(1,373,224)</b>       |

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

REDACTED

| 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 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|-------|
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 1 Capital Investment                    |        |        |        |        |        |        |        |        |        |        |        |          | -     |
| 2 Depreciation Reserve                  |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 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                   |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 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                  |        |        |        |        |        |        |        |        |        |        |        |          |       |
| Federal Income Tax                      |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 9 Total Plant Revenue Requirement       |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 10 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |          |       |
| <b>Actual In-Service</b>                |        |        |        |        |        |        |        |        |        |        |        |          |       |
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 11 Capital Investment                   |        |        |        |        |        |        |        |        |        |        |        |          | -     |
| 12 Depreciation Reserve                 |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 13 Accumulated DIT Balance              |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 14 Net Rate Base                        |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 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          |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 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                 |        |        |        |        |        |        |        |        |        |        |        |          |       |
| Federal Income Tax                      |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 19 Total Plant Revenue Requirement      |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 20 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |          |       |
| <b>Deferral</b>                         |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 21 Total Monthly Collection/(Refund)    |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 22 Cumulative Collection/(Refund)       |        |        |        |        |        |        |        |        |        |        |        | (36,545) |       |
| *Approved SG Factor - UE-191024         | 7.811% |        |        |        |        |        |        |        |        |        |        |          |       |

PacifiCorp  
Washington Limited-Issue Rate Filing  
2021 Revenue for Refund

REDACTED

| 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     |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 1 Capital Investment                    |        |        |        |        |        |        |        |        |        |        |        |        | -         |
| 2 Depreciation Reserve                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 9 Federal Income Tax                    |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 9 Total Plant Revenue Requirement       |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 10 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Actual In-Service</b>                |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 11 Capital Investment                   |        |        |        |        |        |        |        |        |        |        |        |        | -         |
| 12 Depreciation Reserve                 |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 13 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 Return on Rate Base                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                 |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 19 Federal Income Tax                   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 19 Total Plant Revenue Requirement      |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 20 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Deferral</b>                         |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 21 Total Monthly Collection/(Refund)    |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 22 Cumulative Collection/(Refund)       |        |        |        |        |        |        |        |        |        |        |        |        | (424,849) |
| *Approved SG Factor - UE-191024         | 7.811% |        |        |        |        |        |        |        |        |        |        |        |           |

PacifiCorp  
Washington Limited-Issue Rate Filing  
2021 Revenue for Refund

REDACTED

| 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 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 1 Capital Investment                    |        |        |        |        |        |        |        |        |        |        |        |        | -     |
| 2 Depreciation Reserve                  |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 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                   |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 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                  |        |        |        |        |        |        |        |        |        |        |        |        |       |
| Federal Income Tax                      |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 9 Total Plant Revenue Requirement       |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 10 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |       |
| <b>Actual In-Service</b>                |        |        |        |        |        |        |        |        |        |        |        |        |       |
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 11 Capital Investment                   |        |        |        |        |        |        |        |        |        |        |        |        | -     |
| 12 Depreciation Reserve                 |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 13 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 Return on Rate Base                  |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 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                 |        |        |        |        |        |        |        |        |        |        |        |        |       |
| Federal Income Tax                      |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 19 Total Plant Revenue Requirement      |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 20 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |       |
| <b>Deferral</b>                         |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 21 Total Monthly Collection/(Refund)    |        |        |        |        |        |        |        |        |        |        |        |        |       |
| 22 Cumulative Collection/(Refund)       |        |        |        |        |        |        |        |        |        |        |        | 41,002 |       |
| *Approved SG Factor - UE-191024         | 7.811% |        |        |        |        |        |        |        |        |        |        |        |       |

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

REDACTED

| 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   |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 1 Capital Investment                    |        |        |        |        |        |        |        |        |        |        |        |        | -       |
| 2 Depreciation Reserve                  |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 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                   |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 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                  |        |        |        |        |        |        |        |        |        |        |        |        |         |
| Federal Income Tax                      |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 9 Total Plant Revenue Requirement       |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 10 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |         |
| <b>Actual In-Service</b>                |        |        |        |        |        |        |        |        |        |        |        |        |         |
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 11 Capital Investment                   |        |        |        |        |        |        |        |        |        |        |        |        | -       |
| 12 Depreciation Reserve                 |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 13 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 Return on Rate Base                  |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 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                 |        |        |        |        |        |        |        |        |        |        |        |        |         |
| Federal Income Tax                      |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 19 Total Plant Revenue Requirement      |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 20 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |         |
| <b>Deferral</b>                         |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 21 Total Monthly Collection/(Refund)    |        |        |        |        |        |        |        |        |        |        |        |        |         |
| 22 Cumulative Collection/(Refund)       |        |        |        |        |        |        |        |        |        |        |        |        | (6,709) |
| *Approved SG Factor - UE-191024         | 7.811% |        |        |        |        |        |        |        |        |        |        |        |         |

PacifiCorp  
Washington Limited-Issue Rate Filing  
2021 Revenue for Refund

REDACTED

| 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 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|-------|
| <b>Plant Revenue Requirement</b>                         |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 1 Capital Investment                                     |        |        |        |        |        |        |        |        |        |        |        |           | (0)   |
| 2 Depreciation Reserve                                   |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 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                                    |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 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<br>O&M                            |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 9 Federal Income Tax<br>Total Plant Revenue Requirement  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 10 Washington Allocated Plant Rev. Req.                  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| <b>Actual In-Service</b>                                 |        |        |        |        |        |        |        |        |        |        |        |           |       |
| <b>Plant Revenue Requirement</b>                         |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 11 Capital Investment                                    |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 12 Depreciation Reserve                                  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 13 Accumulated DIT Balance                               |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 14 Net Rate Base   |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 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                           |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 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<br>O&M                           |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 19 Federal Income Tax<br>Total Plant Revenue Requirement |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 20 Washington Allocated Plant Rev. Req.                  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| <b>Deferral</b>  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 21 Total Monthly Collection/(Refund)                     |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 22 Cumulative Collection/(Refund)                        |        |        |        |        |        |        |        |        |        |        |        | (146,805) |       |
| *Approved SG Factor - UE-191024                          | 7.811% |        |        |        |        |        |        |        |        |        |        |           |       |

PacifiCorp  
Washington Limited-Issue Rate Filing  
2021 Revenue for Refund

REDACTED

| 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 |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|-------|
| <b>Plant Revenue Requirement</b>                         |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 1 Capital Investment                                     |        |        |        |        |        |        |        |        |        |        |        |          | 0.00  |
| 2 Depreciation Reserve                                   |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 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                                    |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 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<br>O&M                            |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 9 Federal Income Tax<br>Total Plant Revenue Requirement  |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 10 Washington Allocated Plant Rev. Req.                  |        |        |        |        |        |        |        |        |        |        |        |          |       |
| <b>Actual In-Service</b>                                 |        |        |        |        |        |        |        |        |        |        |        |          |       |
| <b>Plant Revenue Requirement</b>                         |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 11 Capital Investment                                    |        |        |        |        |        |        |        |        |        |        |        |          | -     |
| 12 Depreciation Reserve                                  |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 13 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                           |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 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<br>O&M                           |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 19 Federal Income Tax<br>Total Plant Revenue Requirement |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 20 Washington Allocated Plant Rev. Req.                  |        |        |        |        |        |        |        |        |        |        |        |          |       |
| <b>Deferral</b>  |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 21 Total Monthly Collection/(Refund)                     |        |        |        |        |        |        |        |        |        |        |        |          |       |
| 22 Cumulative Collection/(Refund)                        |        |        |        |        |        |        |        |        |        |        |        | (93,058) |       |
| *Approved SG Factor - UE-191024                          | 7.811% |        |        |        |        |        |        |        |        |        |        |          |       |

PacifiCorp  
Washington Limited-Issue Rate Filing  
2021 Revenue for Refund

REDACTED

| 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     |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 1 Capital Investment                    |        |        |        |        |        |        |        |        |        |        |        |        | -         |
| 2 Depreciation Reserve                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 9 O&M                                   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 9 Federal Income Tax                    |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 9 Total Plant Revenue Requirement       |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 10 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Actual In-Service</b>                |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 11 Capital Investment                   |        |        |        |        |        |        |        |        |        |        |        |        | -         |
| 12 Depreciation Reserve                 |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 13 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 Return on Rate Base                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                 |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 19 O&M                                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 19 Federal Income Tax                   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 19 Total Plant Revenue Requirement      |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 20 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 21 Percentage of In-Service Capital     |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 22 Estimated NPC Change w/o Resource    |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 23 Washington Allocated NPC In-Service  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 24 Washington Allocated NPC Rev. Req.   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Deferral</b>                         |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 25 Total Monthly Collection/(Refund)    |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 26 Cumulative Collection/(Refund)       |        |        |        |        |        |        |        |        |        |        |        |        | (284,534) |
| *Approved SG Factor - UE-191024         | 7.811% |        |        |        |        |        |        |        |        |        |        |        |           |



PacifiCorp  
Washington Limited-Issue Rate Filing  
2021 Revenue for Refund

REDACTED

| 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     |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 1 Capital Investment                    |        |        |        |        |        |        |        |        |        |        |        |        | 0.00      |
| 2 Depreciation Reserve                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| O&M                                     |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 9 Federal Income Tax                    |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Total Plant Revenue Requirement         |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 10 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Actual In-Service</b>                |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 11 Capital Investment                   |        |        |        |        |        |        |        |        |        |        |        |        | -         |
| 12 Depreciation Reserve                 |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 13 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 Return on Rate Base                  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                 |        |        |        |        |        |        |        |        |        |        |        |        |           |
| O&M                                     |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 19 Federal Income Tax                   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Total Plant Revenue Requirement         |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 20 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 21 Percentage of In-Service Capital     |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 22 Estimated NPC Change w/o Resource    |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 23 Washington Allocated NPC In-Service  |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 24 Washington Allocated NPC Rev. Req.   |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Deferral</b>                         |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 25 Total Monthly Collection/(Refund)    |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 26 Cumulative Collection/(Refund)       |        |        |        |        |        |        |        |        |        |        |        |        | (963,676) |
| *Approved SG Factor - UE-191024         | 7.811% |        |        |        |        |        |        |        |        |        |        |        |           |

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

REDACTED

| 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     |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| <b>Plant Revenue Requirement</b>               |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 1 Capital Investment                           |        |        |        |        |        |        |        |        |        |        |        |        | -         |
| 2 Depreciation Reserve                         |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                          |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                         |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Federal Income Tax                             |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 9 <b>Total Plant Revenue Requirement</b>       |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 10 <b>Washington Allocated Plant Rev. Req.</b> |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Actual In-Service</b>                       |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Plant Revenue Requirement</b>               |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 11 Capital Investment                          |        |        |        |        |        |        |        |        |        |        |        |        | -         |
| 12 Depreciation Reserve                        |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 13 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 Return on Rate Base                         |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 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                        |        |        |        |        |        |        |        |        |        |        |        |        |           |
| Federal Income Tax                             |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 18 Total Plant Revenue Requirement             |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 19 <b>Washington Allocated Plant Rev. Req.</b> |        |        |        |        |        |        |        |        |        |        |        |        |           |
| <b>Deferral</b>                                |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 20 Total Monthly Collection/(Refund)           |        |        |        |        |        |        |        |        |        |        |        |        |           |
| 21 Cumulative Collection/(Refund)              |        |        |        |        |        |        |        |        |        |        |        |        | (104,588) |
| *Approved SG Factor - UE-191024                | 7.811% |        |        |        |        |        |        |        |        |        |        |        |           |

PacifiCorp  
Washington Limited-Issue Rate Filing  
2021 Revenue for Refund

REDACTED

| 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 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|-------|
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 1 Capital Investment                    |        |        |        |        |        |        |        |        |        |        |        |           | -     |
| 2 Depreciation Reserve                  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 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                   |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 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                  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| Federal Income Tax                      |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 9 Total Plant Revenue Requirement       |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 10 Washington Allocated Plant Rev. Req. |        |        |        |        |        |        |        |        |        |        |        |           |       |
| <b>Actual In-Service</b>                |        |        |        |        |        |        |        |        |        |        |        |           |       |
| <b>Plant Revenue Requirement</b>        |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 11 Capital Investment                   |        |        |        |        |        |        |        |        |        |        |        |           | -     |
| 12 Depreciation Reserve                 |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 13 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 Return on Rate Base                  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 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                 |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 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    |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 23 Washington Allocated NPC In-Service  |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 24 Washington Allocated NPC Rev. Req.   |        |        |        |        |        |        |        |        |        |        |        |           |       |
| <b>Deferral</b>                         |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 25 Total Monthly Collection/(Refund)    |        |        |        |        |        |        |        |        |        |        |        |           |       |
| 26 Cumulative Collection/(Refund)       |        |        |        |        |        |        |        |        |        |        |        | (156,923) |       |
| *Approved SG Factor - UE-191024         | 7.811% |        |        |        |        |        |        |        |        |        |        |           |       |

| <b>PacifiCorp</b>                           |                       |                        |               |                     |
|---|-----------------------|------------------------|---------------|---------------------|
| <b>Washington Limited-Issue Rate Filing</b> |                       |                        |               |                     |
| <b>2021 Revenue for Refund</b>              |                       |                        |               |                     |
| <b>Variables</b>                            |                       |                        |               |                     |
|   | <b>% of</b>           | <b>Cost of Capital</b> | <b>WACC</b>   | <b>Pre-tax WACC</b> |
|   | <b>Capitalization</b> |                        |               |                     |
|   | 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>    |