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

Revenue Subject	to Refund Summary	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)

*Approved SG Factor - UE-191024

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

REDACTED

7.811%

Amount I		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
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-	-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
11 12 13 14	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base												
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	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%
19	Federal Income Tax Total Plant Revenue Requirement												
20	Washington Allocated Plant Rev. Req.												
Deferral 21	Total Monthly 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
22	Cumulative Collection/(Refund)												(36,545)

PacifiCorp Washington Limited-Issue Rate Filing 2021 Revenue for Refund

Amoun	t 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
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 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
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	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%
19	Federal Income Tax Total Plant Revenue Requirement												
20	Washington Allocated Plant Rev. Req.												
Deferra 21	Total Monthly 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
22	Cumulative Collection/(Refund)												(424,849)

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
	Plant Revenue Requirement									•			
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 Total Plant Revenue Requirement												

Washington Allocated Plant Rev. Re

Washington Allocated Plant Rev. Req.												
-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
Plant Revenue Requirement												
Net Rate Base												
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%
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%
Depreciation Expense												
Federal Income Tax												
Total Plant Revenue Requirement												
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
Total Monthly Collection/(Refund)												
Cumulative Collection/(Refund)												41,002
	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate Depreciation Rate Total Plant Revenue Requirement Washington Allocated Plant Rev. Req.	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 Washington Allocated Plant Rev. Req. Jan-21 Total Monthly Collection/(Refund)	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. Jan-21 Feb-21 Total Monthly Collection/(Refund)	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 Washington Allocated Plant Rev. Req. Jan-21 Feb-21 Mar-21	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rase Depreciation Expense Faderal Income Tax Total Plant Revenue Requirement Washington Allocated Plant Rev. Req. Jan-21 Feb-21 Mar-21 Apr-21	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rase Depreciation Expense Federal Income Tax Total Plant Revenue Requirement Washington Allocated Plant Rev. Req. Jan-21 Feb-21 Mar-21 Apr-21 May-21 Total Monthly Collection/(Refund)	Pervice Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base Rate of Return Return on Rate Base Depreciation Rate Depreciation Rate Total Monthly Collection/(Refund) Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21	Service Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21	Service Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21	Service Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21	Service Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21	Service Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21 Nov-21

*Approved SG Factor - UE-191024

7.811%

PacifiCorp Washington Limited-Issue Rate Filing 2021 Revenue for Refund

REDACTED

Amount	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
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.												
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
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	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%
19	Federal Income Tax 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 22	Total Monthly Collection/(Refund) Cumulative Collection/(Refund)												(6,709)

*Approved SG Factor - UE-191024

7.811%

Amount In-F		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
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 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-Se		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
11 12 13 14	Plant Revenue Requirement Capital Investment Depreciation Reserve Accumulated DIT Balance Net Rate Base												
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		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 22	Total Monthly Collection/(Refund) Cumulative Collection/(Refund)												(146,805)

REDACTED

7.811%

Amount In-Rat		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	Plant Revenue Requirement 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 O&M												
	Federal Income Tax												
9	Total Plant Revenue Requirement												
10	Washington Allocated Plant Rev. Req.												
Actual In-Servi		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												
11 12	Capital Investment 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												
	O&M												
19	Federal Income Tax Total Plant Revenue Requirement												
19	rotal Flant 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
				IVIUI -Z I									
21 22	Total Monthly Collcetion/(Refund) Cumulative Collection/(Refund)	oun-21	1 05-21	Midi-21	Apr-21	muy-21	oun-21		rug = :	- COP 2.	00(2)		(93,058)

*Approved SG Factor - UE-191024

Amount	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
1	Capital Investment												
2	Depreciation Reserve												
3	Accumulated DIT Balance												
4	Net Rate Base	•											
*	Net Nate 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												
	Federal Income Tax												
9	Total Plant Revenue Requirement												
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
	Plant Revenue Requirement				•	-			-	•			
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												
	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.		· ·	· ·		· ·		· ·			· ·		
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	Total Monthly Collection/(Refund)							•					
26	Cumulative Collection/(Refund)												(284,534)
	- '\ '====/												, , ,

Amount I		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
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 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
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	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)												(855,854)
	*Approved SG Factor - UE-191024	7.811%											

PacifiCorp Washington Limited-Issue Rate Filing 2021 Revenue for Refund

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
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	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
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 16	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%
18	Federal Income Tax Total Plant Revenue Requirement												
19	Washington Allocated Plant 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
20 21	Total Monthly Collection/(Refund) Cumulative Collection/(Refund)												(104,588)

Amou	int 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
4	Plant Revenue Requirement Capital Investment												
2	Depreciation Reserve												
3	Accumulated DIT Balance												
3 4	Net Rate Base												
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												
9	Total Plant Revenue Requirement												
10	Washington Allocated Plant Rev. Req.												
Actua	al 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
Actua	Plant Revenue Requirement	Jaii-2 i	reu-zi	IVI dI -Z I	Apr-21	Way-21	Juli-21	Jui-2 i	Aug-21	Зер-21	OCI-21	NOV-2 I	Dec-21
11	Capital Investment												
12	Depreciation Reserve												
13	Accumulated DIT Balance												
14													
	Hot Hate 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												
					4.040/	4.040/	4.040/		4.040/	4.0404	4.040/	4.0404	
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.												
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.												
Defer	ral	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	Total Monthly Collection/(Refund)					.,	•	•	· ·				
26													(156,923)
	` '												

PacifiCorp				
Washington Limited-Issu	e Rate Filing			
2021 Revenue for Refund	İ			
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 Rate21.000%Pre-Tax Bump-up Factor126.58%Net to Gross Bump-up Factor132.78%

Net to Gross Bump-up Factor

Operating Revenue	100.000%	
Operating Deductions		Grossed-Up
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	75.315%	75.135%