



Bob Ferguson

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Utilities and Transportation Division

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November 6, 2014

Steven V. King, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
P. O. Box 47250
Olympia, Washington 98504-7250

RE: *Washington Utilities and Transportation Commission v. Pacific Power & Light Co.*
Docket TG-140762

Dear Mr. King:

Commission Staff submits for filing revised pages in Exhibit No. ___ (JLB-2) of Staff witness Jason L. Ball's testimony.

Staff has included the revised pages in both Excel and .PDF formats with highlights marking each revision. Blue highlights indicate a formulaic change that did not alter the displayed number; yellow highlights indicate a formulaic change that did alter the displayed number. The green highlights were part of the original document and are not a part of Staff's revisions. Staff has also included a clean copy of Mr. Ball's revised Exhibit No. ___ (JLB-2) with pages marked as "REVISED."

The following pages have been revised:

Exhibit No. ___ (JLB-2) – page 1
Exhibit No. ___ (JLB-2) – pages 10-44

The revisions correct a series of typographical and formulaic errors but do not change Staff's recommended revenue requirement or substantively impact any of Staff's recommendations.

Sincerely,

BRETT P. SHEARER
Assistant Attorney General

BPS:klg
Enclosures
cc: Parties

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFIC POWER & LIGHT
COMPANY,

Respondent.

UE-140762 and UE-140617
(consolidated)

In the Matter of the Petition of

PACIFIC POWER & LIGHT
COMPANY,

For an Order Approving Deferral of
Costs Related to Colstrip Outage.

DOCKET UE-131384 (consolidated)

In the Matter of the Petition of

PACIFIC POWER & LIGHT
COMPANY,

For an Order Approving Deferral of
Costs Related to Declining Hydro
Generation.

DOCKET UE-140094 (consolidated)

EXHIBIT TESTIMONY OF

Jason L. Ball

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Revenue Requirement Model

October 10, 2014
Revised November 6, 2014 (pp. 1, 10-44)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Actual, Adjusted, & Normalized Results of Operations - Washington

	(a) Unadjusted Results 2013 CBR	(b) Restating Adjustments	(c) Total Adjusted Actual Results	(d) Pro Forma Adjustments	(e) Adjusted Results at Present Rates	(f) Price Change	(g) Adjusted Results With Price Change
Operating Revenues:						2.41%	
1 General Business Revenues	\$ 317,700,180	\$ 3,905,479	\$ 321,605,659	\$ -	\$ 321,605,659	\$ 7,740,733	\$ 329,346,392
2 Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Special Sales	\$ 18,487,997	\$ 49,115,714	\$ 67,603,711	\$ (47,045,812)	\$ 20,557,899	\$ -	\$ 20,557,899
4 Other operating revenues	\$ 11,424,456	\$ (5,636,807)	\$ 5,787,649	\$ (317,051)	\$ 5,470,598	\$ -	\$ 5,470,598
5 Total Operating Revenues	\$ 347,612,633	\$ 47,384,386	\$ 394,997,019	\$ (47,362,863)	\$ 347,634,157	\$ 7,740,733	\$ 355,374,890
Operating Expenses:							
8 Steam Production	\$ 59,484,322	\$ 2,343,667	\$ 61,827,989	\$ 5,079,244	\$ 66,907,233	\$ -	\$ 66,907,233
9 Nuclear Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Hydro Production	\$ 7,355,376	\$ (28,190)	\$ 7,327,186	\$ 104,470	\$ 7,431,655	\$ -	\$ 7,431,655
11 Other Power Supply	\$ 94,996,039	\$ 34,773,731	\$ 129,769,770	\$ (55,361,467)	\$ 74,408,303	\$ -	\$ 74,408,303
12 Transmission	\$ 27,085,771	\$ 503,885	\$ 27,589,656	\$ 3,751,494	\$ 31,141,151	\$ -	\$ 31,141,151
13 Distribution	\$ 12,193,373	\$ (371,809)	\$ 11,821,564	\$ 259,056	\$ 12,080,619	\$ -	\$ 12,080,619
14 Customer Accounting	\$ 6,347,128	\$ 402,258	\$ 6,749,386	\$ 140,246	\$ 6,889,632	\$ 47,296	\$ 6,936,928
15 Customer Service & Info	\$ 11,445,807	\$ (10,683,513)	\$ 762,294	\$ 21,520	\$ 783,814	\$ -	\$ 783,814
16 Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Administrative & General	\$ 13,226,426	\$ (1,360,416)	\$ 11,866,010	\$ 313,214	\$ 12,179,224	\$ -	\$ 12,179,224
18 O&M Expense	\$ 232,134,242	\$ 25,379,614	\$ 257,513,856	\$ (45,692,224)	\$ 211,821,632	\$ 47,296	\$ 211,868,928
19 Depreciation	\$ 42,465,252	\$ 1,209,606	\$ 43,674,858	\$ 750,603	\$ 44,425,461	\$ -	\$ 44,425,461
21 Amortization	\$ 5,034,157	\$ -	\$ 5,034,157	\$ 82,362	\$ 5,116,519	\$ -	\$ 5,116,519
22 Taxes Other than Income	\$ 21,700,554	\$ (41,073)	\$ 21,659,481	\$ (807,244)	\$ 20,852,236	\$ 112,280	\$ 21,167,516
23 Income Taxes: Federal	\$ 1,000,694	\$ 7,524,148	\$ 8,625,042	\$ (3,488,183)	\$ 5,136,859	\$ 2,582,354	\$ 7,719,213
24 State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Deferred Income Taxes	\$ 4,870,545	\$ (1,356,097)	\$ 3,514,448	\$ 2,341,344	\$ 5,855,792	\$ -	\$ 5,855,792
26 Investment Tax Credit Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Misc. Revenue & Expense	\$ 17,412	\$ (3,490)	\$ 13,922	\$ (776,049)	\$ (762,127)	\$ -	\$ (762,127)
28 Total Operating Expenses:	\$ 307,222,856	\$ 32,812,907	\$ 340,035,763	\$ (47,589,392)	\$ 292,446,371	\$ 2,944,930	\$ 295,391,302
29 Net Operating Revenue:	\$ 40,389,777	\$ 14,571,479	\$ 54,961,256	\$ 226,529	\$ 55,187,785	\$ 4,795,803	\$ 59,983,587
Rate Base:							
33 Electric Plant in Service	\$ 1,647,982,661	\$ 63,205,959	\$ 1,711,188,620	\$ 40,737,064	\$ 1,751,925,684	\$ -	\$ 1,751,925,684
34 Plant Held for Future Use	\$ 234,062	\$ -	\$ 234,062	\$ -	\$ 234,062	\$ -	\$ 234,062
35 Misc. Deferred Debits	\$ 13,696,536	\$ (5,468,735)	\$ 8,227,801	\$ (202,652)	\$ 8,025,150	\$ -	\$ 8,025,150
36 Electric Plant Acq Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 Nuclear Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Prepayments	\$ 1,743,279	\$ (1,743,279)	\$ 0	\$ -	\$ 0	\$ -	\$ 0
39 Fuel Stock	\$ 6,914,149	\$ (6,914,149)	\$ 0	\$ -	\$ 0	\$ -	\$ 0
40 Material & Supplies	\$ 6,926,885	\$ (6,926,885)	\$ 0	\$ -	\$ 0	\$ -	\$ 0
41 Working Capital	\$ 2,438,704	\$ 28,579,779	\$ 31,018,483	\$ -	\$ 31,018,483	\$ -	\$ 31,018,483
42 Weatherization Loans	\$ 1,932,316	\$ -	\$ 1,932,316	\$ -	\$ 1,932,316	\$ -	\$ 1,932,316
43 Misc. Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Total Electric Plant:	\$ 1,681,868,592	\$ 70,732,691	\$ 1,752,601,283	\$ 40,534,413	\$ 1,793,135,696	\$ -	\$ 1,793,135,696
Deductions:							
47 Accum. Prov. for Depreciation	\$ (609,540,662)	\$ (29,125,686)	\$ (638,666,348)	\$ (967,568)	\$ (639,633,916)	\$ -	\$ (639,633,916)
48 Accum. Prov. for Amortization	\$ (46,230,330)	\$ (38,827)	\$ (46,269,157)	\$ -	\$ (46,269,157)	\$ -	\$ (46,269,157)
49 Accum. Deferred Income Tax	\$ (231,233,127)	\$ (13,295,616)	\$ (244,528,743)	\$ (2,143,045)	\$ (246,671,788)	\$ -	\$ (246,671,788)
50 Unamortized ITC	\$ (248,421)	\$ 1,646	\$ (246,775)	\$ -	\$ (246,775)	\$ -	\$ (246,775)
51 Customer Advances for Const.	\$ (7,410)	\$ (481,414)	\$ (488,824)	\$ -	\$ (488,824)	\$ -	\$ (488,824)
52 Customer Service Deposits	\$ -	\$ (3,361,134)	\$ (3,361,134)	\$ -	\$ (3,361,134)	\$ -	\$ (3,361,134)
53 Miscellaneous Deductions	\$ (6,352,268)	\$ (83,643)	\$ (6,435,911)	\$ (402,746)	\$ (6,838,656)	\$ -	\$ (6,838,656)
54 Total Rate Base Deductions:	\$ (893,612,218)	\$ (46,384,674)	\$ (939,996,892)	\$ (3,513,359)	\$ (943,510,251)	\$ -	\$ (943,510,251)
55 Total Rate Base:	\$ 788,256,374	\$ 24,348,018	\$ 812,604,392	\$ 37,021,053	\$ 849,625,445	\$ -	\$ 849,625,445
57 Return on Rate Base	5.124%		6.764%		6.496%		7.060%
TAX CALCULATION							
61 Operating Revenue	\$ 46,261,016	\$ 20,839,730	\$ 67,100,746	\$ (220,310)	\$ 66,180,436	\$ 7,378,157	\$ 73,558,593
62 Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Interest (AFUDC)	\$ (3,560,992)	\$ 0	\$ (3,560,992)	\$ -	\$ (3,560,992)	\$ -	\$ (3,560,992)
64 Interest	\$ 21,485,186	\$ (177,757)	\$ 21,307,429	\$ 970,735	\$ 22,278,164	\$ -	\$ 22,278,164
65 Schedule "M" additions	\$ (9,707,042)	\$ 1,307,442	\$ (8,399,600)	\$ 549,094	\$ (7,850,506)	\$ -	\$ (7,850,506)
66 Schedule "M" deductions	\$ -	\$ 541,076	\$ 541,076	\$ 6,718,479	\$ 7,259,555	\$ -	\$ 7,259,555
68 Income Before Tax	\$ 18,629,780	\$ 21,783,853	\$ 40,413,633	\$ (8,060,430)	\$ 32,353,203	\$ 7,378,157	\$ 39,731,360
69 State Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70 Taxable Income	\$ 18,629,780	\$ 21,783,853	\$ 40,413,633	\$ (8,060,430)	\$ 32,353,203	\$ 7,378,157	\$ 39,731,360
71 Federal Income Tax Before Credits	\$ 6,520,423	\$ 7,624,348	\$ 14,144,771	\$ (2,821,150)	\$ 11,323,621	\$ 2,382,334	\$ 13,903,276
72 Energy Tax Credits	\$ (5,519,729)	\$ -	\$ (5,519,729)	\$ (667,033)	\$ (6,186,762)	\$ -	\$ (6,186,762)
73 Federal Income Tax-Current	\$ 1,000,694	\$ 7,624,348	\$ 8,625,042	\$ (3,488,183)	\$ 5,136,859	\$ 2,582,354	\$ 7,719,214

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

	TOTAL ---->	4.10	4.11	4.12	4.13
		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insight Escalation
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
Operating Expenses:					
8 Steam Production	7,422,911	-	8,569	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	(343)	-	-
11 Other Power Supply	(20,587,736)	-	(61,551)	-	-
12 Transmission	4,055,380	-	(5,247)	-	-
13 Distribution	(112,754)	-	(29,261)	-	-
14 Customer Accounting	542,504	422,425	(2,949)	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	306,135	-	-
18 Total O&M Expense	(20,312,610)	422,425	215,352	-	-
19 Depreciation	1,960,209	-	-	-	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	-
22 Income Taxes: Federal	4,136,165	(147,849)	(75,373)	-	-
23 State	-	-	-	-	-
24 Deferred Income Taxes	985,247	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,776,485)	274,576	139,979	-	-
28					
29 Net Operating Income:	14,798,008	(274,576)	(139,979)	-	-
Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	111,267,104	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
54 Total Deductions:	(49,898,033)	-	-	-	-
55					
56 Total Rate Base:	61,369,071	-	-	-	-
TAX CALCULATION					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	19,919,420				
63 Operating Revenue	19,919,420	(422,425)	(215,352)	-	-
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	792,978	-	-	-	-
67 Schedule "M" additions	1,856,536	-	-	-	-
68 Schedule "M" deductions	7,259,555	-	-	-	-
69					
70 Income Before Tax	13,723,423	(422,425)	(215,352)	-	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	13,723,423	(422,425)	(215,352)	-	-
73 Federal Income Tax Before Credits	4,803,198	(147,849)	(75,373)	-	-
74 Federal Tax Credit	(667,033)	-	-	-	-
75 Federal Income Tax	4,136,165	(147,849)	(75,373)	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

	TOTAL ---->	5.1	5.1.1	5.2	5.3
		Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	49,115,714	(47,209,017)	-	-
4 Other operating revenues	(5,953,858)	-	-	679,898	-
5 Total Operating Revenues	21,524	49,115,714	(47,209,017)	679,898	-
Operating Expenses:					
8 Steam Production	7,422,911	2,396,809	4,462,529	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	34,894,113	(56,069,655)	-	-
12 Transmission	4,055,380	310,073	3,489,790	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	-
18 Total O&M Expense	(20,312,610)	37,600,995	(48,117,337)	-	-
19 Depreciation	1,960,209	-	-	-	(428,046)
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	(41,073)
22 Income Taxes: Federal	4,136,165	4,030,152	317,912	237,964	41,616
23 State	-	-	-	-	-
24 Deferred Income Taxes	985,247	-	-	-	113,105
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,776,485)	41,631,147	(47,799,425)	237,964	(314,398)
28					
29 Net Operating Income:	14,798,008	7,484,568	590,409	441,934	314,398
Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	-	(28,327,256)
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	111,267,104	-	-	-	(28,327,256)
Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	18,631,294
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	1,126,971
49 Unamortized ITC	1,646	-	-	-	1,646
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
54 Total Deductions:	(49,898,033)	-	-	-	19,759,911
55					
56 Total Rate Base:	61,369,071	-	-	-	(8,567,345)
TAX CALCULATION					
60 TAX CALCULATION		State Income Tax Rate			
61 Per Company		Federal Income Tax Rate			
62 cross check		19,919,420			
63 Operating Revenue	19,919,420	11,514,720	908,321	679,898	469,119
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	792,978	-	-	-	-
67 Schedule "M" additions	1,856,536	-	-	-	(52,188)
68 Schedule "M" deductions	7,259,555	-	-	-	298,029
69					
70 Income Before Tax	13,723,423	11,514,720	908,321	679,898	118,902
71 State Income Tax	-	-	-	-	-
72 Taxable Income	13,723,423	11,514,720	908,321	679,898	118,902
73 Federal Income Tax Before Credits	4,803,198	4,030,152	317,912	237,964	41,616
74 Federal Tax Credit	(667,033)	-	-	-	-
75 Federal Income Tax	4,136,165	4,030,152	317,912	237,964	41,616

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

	TOTAL ---->	6.1	6.2	6.3	6.4
		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreciation Study
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	(50,322)
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	(16,833)
11 Other Power Supply	(20,587,736)	-	-	-	(9,067)
12 Transmission	4,055,380	-	-	-	(4,684)
13 Distribution	(112,754)	-	-	-	(18,634)
14 Customer Accounting	542,504	-	-	-	(10,104)
15 Customer Service & Info	(10,661,993)	-	-	-	(1,548)
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	(20,966)
18 Total O&M Expense	(20,312,610)	-	-	-	(132,158)
19 Depreciation	1,960,209	-	-	2,013,216	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	-
22 Income Taxes: Federal	4,136,165	(44,842)	-	-	(86,330)
23 State	-	-	-	-	-
24 Deferred Income Taxes	985,247	48,623	-	(764,036)	143,764
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,776,485)	3,781	-	1,249,180	(74,724)
28					
29 Net Operating Income:	14,798,008	(3,781)	-	(1,249,180)	74,724
Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	111,267,104	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	(196,210)	(6,488,165)	(2,013,216)	-
47 Accum. Prov. for Amortization	(38,827)	-	(38,827)	-	-
48 Accum. Deferred Income Tax	(15,438,661)	(16,555)	-	764,036	(143,764)
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
54 Total Deductions:	(49,898,033)	(212,765)	(6,526,993)	(1,249,180)	(143,764)
55					
56 Total Rate Base:	61,369,071	(212,765)	(6,526,993)	(1,249,180)	(143,764)
59					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	19,919,420				
63 Operating Revenue	19,919,420			(2,013,216)	132,158
64 Other Deductions	-			-	-
65 Interest (AFUDC)	-			-	-
66 Interest	792,978			-	-
67 Schedule "M" additions	1,856,536			2,013,216	(378,814)
68 Schedule "M" deductions	7,259,555	128,121		-	-
69					
70 Income Before Tax	13,723,423	(128,121)	-	0	(246,657)
71 State Income Tax	-	-	-	-	-
72 Taxable Income	13,723,423	(128,121)	-	0	(246,657)
73 Federal Income Tax Before Credits	4,803,198	(44,842)	-	-	(86,330)
74 Federal Tax Credit	(667,033)	-	-	-	-
75 Federal Income Tax	4,136,165	(44,842)	-	-	(86,330)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

	TOTAL ---->	7.1	7.2	7.3	7.4
		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	-
18 Total O&M Expense	(20,312,610)	-	-	-	-
19 Depreciation	1,960,209	-	-	-	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	-
22 Income Taxes: Federal	4,136,165	(277,542)	-	(661,917)	-
23 State	-	-	-	-	-
24 Deferred Income Taxes	985,247	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,776,485)	(277,542)	-	(661,917)	-
28					
29 Net Operating Income:	14,798,008	277,542	-	661,917	-
Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	111,267,104	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	(1,637,024)
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
54 Total Deductions:	(49,898,033)	-	-	-	(1,637,024)
55					
56 Total Rate Base:	61,369,071	-	-	-	(1,637,024)
TAX CALCULATION					
60					
61 Per Company					
62 cross check	19,919,420				
63 Operating Revenue	19,919,420	-	-	-	-
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	792,978	792,978	-	-	-
67 Schedule "M" additions	1,856,536	-	-	-	-
68 Schedule "M" deductions	7,259,555	-	-	-	-
69					
70 Income Before Tax	13,723,423	(792,978)	-	-	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	13,723,423	(792,978)	-	-	-
73 Federal Income Tax Before Credits	4,803,198	(277,542)	-	-	-
74 Federal Tax Credit	(667,033)	-	-	(661,917)	-
75 Federal Income Tax	4,136,165	(277,542)	-	(661,917)	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

	TOTAL ---->	7.5	7.6	7.7	7.8
		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Tax Adjustment
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	-
18 Total O&M Expense	(20,312,610)	-	-	-	-
19 Depreciation	1,960,209	-	-	-	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	(807,244)
22 Income Taxes: Federal	4,136,165	-	-	-	282,536
23 State	-	-	-	-	-
24 Deferred income Taxes	985,247	-	(407,649)	(493,727)	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,776,485)	-	(407,649)	(493,727)	(524,708)
28					
29 Net Operating Income:	14,798,008	-	407,649	493,727	524,708
Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	111,267,104	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(15,438,661)	-	(9,662,969)	246,864	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
54 Total Deductions:	(49,898,033)	-	(9,662,969)	246,864	-
55					
56 Total Rate Base:	61,369,071	-	(9,662,969)	246,864	-
TAX CALCULATION					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	19,919,420				
63 Operating Revenue	19,919,420				807,244
64 Other Deductions	-				-
65 Interest (AFUDC)	-				-
66 Interest	792,978				-
67 Schedule "M" additions	1,856,536				-
68 Schedule "M" deductions	7,259,555				-
69					
70 Income Before Tax	13,723,423				807,244
71 State Income Tax	-				-
72 Taxable Income	13,723,423				807,244
73 Federal Income Tax Before Credits	4,803,198				282,536
74 Federal Tax Credit	(667,033)				-
75 Federal Income Tax	4,136,165				282,536

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

	TOTAL ---->	8.1	8.2	8.3	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
Operating Revenues:						
1 General Business Revenues	3,905,479	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-	-
Operating Expenses:						
8 Steam Production	7,422,911	-	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-	-
12 Transmission	4,055,380	-	-	-	-	-
13 Distribution	(112,754)	-	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-	-
16 Sales	-	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	168,766	-	-	-
18 Total O&M Expense	(20,312,610)	-	168,766	-	-	-
19 Depreciation	1,960,209	-	-	-	744,845	-
20 Amortization	82,362	-	-	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	-	-
22 Income Taxes: Federal	4,136,165	138,615	(49,695)	-	(2,031,908)	-
23 State	-	-	-	-	-	-
24 Deferred Income Taxes	985,247	-	52,446	-	1,920,551	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-	-
27 Total Operating Expenses:	(14,776,485)	138,615	171,517	-	633,489	-
28						
29 Net Operating Income:	14,798,008	(138,615)	(171,517)	-	(633,489)	-
Rate Base:						
32 Electric Plant in Service	103,943,023	69,500,553	-	-	40,424,582	-
33 Plant Held for Future Use	-	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	98,976	130,637	-	-	(5,698,348)
35 Electric Plant Acq Adj	-	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-	(1,743,279)
38 Fuel Stock	(6,914,149)	-	-	-	-	(6,914,149)
39 Material & Supplies	(6,926,885)	-	-	-	-	(6,926,885)
40 Working Capital	28,579,779	-	-	-	-	(2,438,704)
41 Weatherization Loans	-	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-	-
43 Total Electric Plant:	111,267,104	69,599,529	130,637	-	40,424,582	(23,721,364)
Deductions:						
46 Accum. Prov. for Depreciation	(30,093,254)	(39,255,599)	-	-	(765,441)	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-	-
48 Accum. Deferred Income Tax	(15,438,661)	(3,609,058)	(380,671)	-	(2,559,876)	-
49 Unamortized ITC	1,646	-	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	(481,414)	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-	-
53						
54 Total Deductions:	(49,898,033)	(42,864,657)	(380,671)	(481,414)	(3,325,317)	-
55						
56 Total Rate Base:	61,369,071	26,734,872	(250,034)	(481,414)	37,099,266	(23,721,364)
TAX CALCULATION						
60 TAX CALCULATION						
61 Per Company						
62 cross check						
63 Operating Revenue	19,919,420	-	(168,766)	-	(744,845)	-
64 Other Deductions	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-
66 Interest	792,978	-	-	-	-	-
67 Schedule "M" additions	1,856,536	(28,035)	(294,575)	-	744,845	-
68 Schedule "M" deductions	7,259,555	(424,077)	(321,354)	-	5,805,451	-
69						
70 Income Before Tax	13,723,423	396,042	(141,987)	-	(5,805,451)	-
71 State Income Tax	-	-	-	-	-	-
72 Taxable Income	13,723,423	396,042	(141,987)	-	(5,805,451)	-
73 Federal Income Tax Before Credit's	4,803,198	138,615	(49,695)	-	(2,031,908)	-
74 Federal Tax Credit	(667,033)	-	-	-	-	-
75 Federal Income Tax	4,136,165	138,615	(49,695)	-	(2,031,908)	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

	TOTAL ---->	8.6	8.7	8.8	8.9
		Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-	-	-	-
Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	-
18 Total O&M Expense	(20,312,610)	-	-	-	-
19 Depreciation	1,960,209	-	(17,991)	-	-
20 Amortization	82,362	82,362	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	-
22 Income Taxes: Federal	4,136,165	(86,068)	-	99,762	(1,459)
23 : State	-	-	-	-	-
24 Deferred Income Taxes	985,247	62,067	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	4,169
27 Total Operating Expenses:	(14,776,485)	58,361	(17,991)	99,762	2,710
28					
29 Net Operating Income:	14,798,008	(58,361)	17,991	(99,762)	(2,710)
Rate Base:					
32 Electric Plant in Service	103,943,023	-	(360,049)	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	(202,652)	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	111,267,104	(202,652)	(360,049)	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(15,438,661)	300,352	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	(3,361,134)
52 Miscellaneous Deductions	(486,388)	-	-	(83,643)	-
53					
54 Total Deductions:	(49,898,033)	300,352	-	(83,643)	(3,361,134)
55					
56 Total Rate Base:	61,369,071	97,700	(360,049)	(83,643)	(3,361,134)
TAX CALCULATION					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	19,919,420				
63 Operating Revenue	19,919,420	(82,362)	17,991	-	(4,169)
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	792,978	-	-	-	-
67 Schedule "M" additions	1,856,536	(201,567)	-	-	-
68 Schedule "M" deductions	7,259,555	(38,022)	17,991	(285,034)	-
69					
70 Income Before Tax	13,723,423	(245,907)	-	285,034	(4,169)
71 State Income Tax	-	-	-	-	-
72 Taxable Income	13,723,423	(245,907)	-	285,034	(4,169)
73 Federal Income Tax Before Credits	4,803,198	(86,068)	-	99,762	(1,459)
74 Federal Tax Credit	(667,033)	-	-	-	-
75 Federal Income Tax	4,136,165	(86,068)	-	99,762	(1,459)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

	TOTAL ---->	8.10	8.11	8.12	8.13
		Regulatory Aasset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	(4,530,186)	-	-	-
5 Total Operating Revenues	21,524	(4,530,186)	-	-	-
Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	(6,984)	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,047,202)	-	-	-	-
18 Total O&M Expense	(20,312,610)	-	(6,984)	-	-
19 Depreciation	1,960,209	-	(357,574)	-	-
20 Amortization	82,362	-	-	-	-
21 Taxes Other than Income	(848,318)	-	-	-	-
22 Income Taxes: Federal	4,136,165	(1,585,565)	127,595	-	-
23 State	-	-	-	-	-
24 Deferred Income Taxes	985,247	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-	-	-	-
27 Total Operating Expenses:	(14,776,485)	(1,585,565)	(236,963)	-	-
28					
29 Net Operating Income:	14,798,008	(2,944,621)	236,963	-	-
Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	22,392,711	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	31,018,483
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	111,267,104	-	-	22,392,711	31,018,483
Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
54 Total Deductions:	(49,898,033)	-	-	-	-
55					
56 Total Rate Base:	61,369,071	-	-	22,392,711	31,018,483
60 TAX CALCULATION					
61 Per Company					
62 cross check					
63 Operating Revenue	19,919,420	(4,530,186)	364,558	-	-
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	792,978	-	-	-	-
67 Schedule "M" additions	1,856,536	-	-	-	-
68 Schedule "M" deductions	7,259,555	-	-	-	-
69					
70 Income Before Tax	13,723,423	(4,530,186)	364,558	-	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	13,723,423	(4,530,186)	364,558	-	-
73 Federal Income Tax Before Credits	4,803,198	(1,585,565)	127,595	-	-
74 Federal Tax Credit	(667,033)	-	-	-	-
75 Federal Income Tax	4,136,165	(1,585,565)	127,595	-	-

PacificCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Adjustments (Restating & Pro Forma)

TOTAL ----> 9.1

		Production Factor
Operating Revenues:		
1 General Business Revenues	3,905,479	-
2 Interdepartmental	-	-
3 Special Sales	2,069,902	163,205
4 Other operating revenues	(5,953,858)	5,575
5 Total Operating Revenues	21,524	168,780
Operating Expenses:		
8 Steam Production	7,422,911	390,838
9 Nuclear Production	-	-
10 Hydro Production	76,279	-
11 Other Power Supply	(20,587,736)	582,139
12 Transmission	4,055,380	196,588
13 Distribution	(112,754)	-
14 Customer Accounting	542,504	-
15 Customer Service & Info	(10,661,993)	-
16 Sales	-	-
17 Administrative & General	(1,047,202)	-
18 Total O&M Expense	(20,312,610)	1,169,565
19 Depreciation	1,960,209	5,758
20 Amortization	82,362	-
21 Taxes Other than Income	(848,318)	-
22 Income Taxes: Federal	4,136,165	(371,099)
23 State	-	-
24 Deferred income Taxes	985,247	14,846
25 Investment Tax Credit Adj.	-	-
26 Misc. Revenue & Expense	(779,539)	-
27 Total Operating Expenses:	(14,776,485)	819,070
28		
29 Net Operating Income:	14,798,008	(650,290)
Rate Base:		
32 Electric Plant in Service	103,943,023	312,482
33 Plant Held for Future Use	-	-
34 Misc. Deferred Debits	(5,671,386)	-
35 Electric Plant Acq Adj	-	-
36 Nuclear Fuel	-	-
37 Prepayments	(1,743,279)	-
38 Fuel Stock	(6,914,149)	-
39 Material & Supplies	(6,926,885)	-
40 Working Capital	28,579,779	-
41 Weatherization Loans	-	-
42 Misc. Rate Base	-	-
43 Total Electric Plant:	111,267,104	312,482
Deductions:		
46 Accum. Prov. for Depreciation	(30,093,254)	(5,917)
47 Accum. Prov. for Amortization	(38,827)	-
48 Accum. Deferred Income Tax	(15,438,661)	(19,788)
49 Unamortized ITC	1,646	-
50 Customer Advances for Const.	(481,414)	-
51 Customer Service Deposits	(3,361,134)	-
52 Miscellaneous Deductions	(486,388)	-
53		
54 Total Deductions:	(49,898,033)	(25,705)
55		
56 Total Rate Base:	61,369,071	286,777
TAX CALCULATION		
60 TAX CALCULATION	State Income Tax Rate	
61 Per Company	Federal Income Tax Rate	
62 cross check	19,919,420	
63 Operating Revenue	19,919,420	(1,006,543)
64 Other Deductions	-	-
65 Interest (AFUDC)	-	-
66 Interest	792,978	-
67 Schedule "M" additions	1,856,536	5,758
68 Schedule "M" deductions	7,259,555	44,876
69		
70 Income Before Tax	13,723,423	(1,045,662)
71 State Income Tax	-	-
72 Taxable Income	13,723,423	(1,045,662)
73 Federal Income Tax Before Credits	4,803,198	(365,982)
74 Federal Tax Credit	(667,033)	(5,117)
75 Federal Income Tax	4,136,165	(371,099)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	3.1	3.2	3.3	3.4	3.5
		Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
Operating Revenues:						
1 General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-
2 Interdepartmental	-	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-	-
4 Other operating revenues	(5,636,807)	-	-	-	-	(2,253,339)
5 Total Operating Revenues	47,384,386	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
6						
7						
Operating Expenses:						
8 Steam Production	2,343,667	-	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-
10 Hydro Production	(28,190)	-	-	-	-	-
11 Other Power Supply	34,773,731	-	-	-	-	-
12 Transmission	303,885	-	-	-	-	-
13 Distribution	(371,809)	-	-	-	-	-
14 Customer Accounting	402,258	-	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-	-
16 Sales	-	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	-	-	-
18 Total O&M Expense	25,379,614	-	-	-	-	-
19 Depreciation	1,209,606	-	-	-	-	-
20 Amortization	-	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-	-
22 Income Taxes: Federal	7,624,348	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
23 State	-	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-	-
27 Total Operating Expenses:	32,812,907	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
28						
29 Net Operating Income:	14,571,479	(3,700,295)	(4,827,929)	11,066,786	-	(1,464,670)
30						
Rate Base:						
31						
32 Electric Plant in Service	63,205,959	-	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-	-
41 Weatherization Loans	-	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	-	-	-
44						
Deductions:						
45						
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-	-
53						
54 Total Deductions:	(46,384,674)	-	-	-	-	-
55						
56 Total Rate Base:	24,348,018	-	-	-	-	-
59						
TAX CALCULATION						
60						
61 Per Company						
62 cross check	20,839,730					
63 Operating Revenue	20,839,730	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
64 Other Deductions	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-
66 Interest	(177,757)	-	-	-	-	-
67 Schedule "M" additions	1,307,442	-	-	-	-	-
68 Schedule "M" deductions	541,076	-	-	-	-	-
69						
70 Income Before Tax	21,783,853	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
71 State Income Tax	-	-	-	-	-	-
72 Taxable Income	21,783,853	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
73 Federal Income Tax Before Credits	7,624,349	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
74 Federal Tax Credit	-	-	-	-	-	-
75 Federal Income Tax	7,624,348	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	3.6	3.7	3.8	3.9
		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-
4 Other operating revenues	(5,636,807)	(213,923)	-	-	(11,430)
5 Total Operating Revenues	47,384,386	(213,923)	-	-	(11,430)
Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(28,190)	-	-	-	-
11 Other Power Supply	34,773,731	-	-	-	-
12 Transmission	303,885	(112,130)	-	-	-
13 Distribution	(371,809)	-	-	-	-
14 Customer Accounting	402,258	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	-	-
18 Total O&M Expense	25,379,614	(112,130)	-	-	-
19 Depreciation	1,209,606	-	-	-	-
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,624,348	(35,628)	-	-	(4,001)
23 State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,812,907	(147,758)	-	-	(4,001)
28					
29 Net Operating Income:	14,571,479	(66,165)	-	-	(7,429)
Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53					
54 Total Deductions:	(46,384,674)	-	-	-	-
55					
56 Total Rate Base:	24,348,018	-	-	-	-
TAX CALCULATION					
60	State Income Tax Rate				
61	Per Company Federal Income Tax Rate				
62	cross check	20,839,730			
63	Operating Revenue	20,839,730	(101,793)	-	(11,430)
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	-	-	-	-
66	Interest	(177,757)	-	-	-
67	Schedule "M" additions	1,307,442	-	-	-
68	Schedule "M" deductions	541,076	-	-	-
69					
70	Income Before Tax	21,783,853	(101,793)	-	(11,430)
71	State Income Tax	-	-	-	-
72	Taxable Income	21,783,853	(101,793)	-	(11,430)
73	Federal Income Tax Before Credits	7,624,349	(35,628)	-	(4,001)
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,624,348	(35,628)	-	(4,001)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	4.1	4.2	4.3	4.4
		Miscellaneous General Expense Adj.	Gen Wage Increase Restating	Gen Wage Increase Pro Forma	Irrigation Load Control Program
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-
4 Other operating revenues	(5,636,807)	-	-	-	-
5 Total Operating Revenues	47,384,386	-	-	-	-
Operating Expenses:					
8 Steam Production	2,343,667	-	(8,712)	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(28,190)	-	(4,029)	-	-
11 Other Power Supply	34,773,731	(571)	(4,862)	-	(5,011)
12 Transmission	303,885	-	(2,512)	-	-
13 Distribution	(371,809)	(125)	(9,992)	-	-
14 Customer Accounting	402,258	(1,703)	(5,409)	-	-
15 Customer Service & Info	(10,683,513)	(2,911)	(830)	-	(330)
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	(9,144)	(11,243)	-	-
18 Total O&M Expense	25,379,614	(14,454)	(47,589)	-	(5,341)
19 Depreciation	1,209,606	-	-	-	-
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,624,348	7,740	16,656	-	1,869
23 : State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	(7,660)	-	-	-
27 Total Operating Expenses:	32,812,907	(14,374)	(30,933)	-	(3,472)
28					
29 Net Operating Income:	14,571,479	14,374	30,933	-	3,472
Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53					
54 Total Deductions:	(46,384,674)	-	-	-	-
55					
56 Total Rate Base:	24,348,018	-	-	-	-
60 TAX CALCULATION					
61 Per Company		State Income Tax Rate	Federal Income Tax Rate		
62 cross check		20,839,730	20,839,730		
63 Operating Revenue		20,839,730	22,114	47,589	5,341
64 Other Deductions		-	-	-	-
65 Interest (AFUDC)		-	-	-	-
66 Interest		(177,757)	-	-	-
67 Schedule "M" additions		1,307,442	-	-	-
68 Schedule "M" deductions		541,076	-	-	-
69					
70 Income Before Tax		21,783,853	22,114	47,589	5,341
71 State Income Tax		-	-	-	-
72 Taxable Income		21,783,853	22,114	47,589	5,341
73 Federal Income Tax Before Credits		7,624,349	7,740	16,656	1,869
74 Federal Tax Credit		-	-	-	-
75 Federal Income Tax		7,624,348	7,740	16,656	1,869

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	4.5	4.6	4.7	4.8	4.9
		Remove Non-Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
1 General Business Revenues	3,905,479	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-	-
4 Other operating revenues	(5,636,807)	(158,115)	-	-	-	-
5 Total Operating Revenues	47,384,386	(158,115)	-	-	-	-
Operating Expenses:						
8 Steam Production	2,343,667	(2,678)	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-
10 Hydro Production	(28,190)	-	-	-	-	-
11 Other Power Supply	34,773,731	-	-	(39,319)	-	-
12 Transmission	303,885	-	-	118,385	-	-
13 Distribution	(371,809)	-	-	(313,797)	-	-
14 Customer Accounting	402,258	-	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	(10,677,589)	-	(305)	-
16 Sales	-	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	(1,795,365)	(97)	1,497
18 Total O&M Expense	25,379,614	(2,678)	(10,677,589)	(2,030,096)	(402)	1,497
19 Depreciation	1,209,606	-	-	-	-	-
20 Amortization	-	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-	-
22 Income Taxes: Federal	7,624,348	(54,403)	3,753,899	271,101	141	(524)
23 State	-	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-	-
27 Total Operating Expenses:	32,812,907	(57,081)	(6,923,690)	(1,758,995)	(261)	973
28						
29 Net Operating Income:	14,571,479	(101,034)	6,923,690	1,758,995	261	(973)
Rate Base:						
32 Electric Plant in Service	63,205,959	-	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-	-
41 Weatherization Loans	-	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	-	-	-
Deductions:						
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-	-
53						
54 Total Deductions:	(46,384,674)	-	-	-	-	-
55						
56 Total Rate Base:	24,348,018	-	-	-	-	-
TAX CALCULATION						
60						
61 Per Company						
62						
63 Operating Revenue	20,839,730	(155,437)	10,677,589	2,030,096	402	(1,497)
64 Other Deductions						
65 Interest (AFUDC)						
66 Interest	(177,757)					
67 Schedule "M" additions	1,307,442		47,838			
68 Schedule "M" deductions	541,076			1,255,521		
69						
70 Income Before Tax	21,783,853	(155,437)	10,725,427	774,575	402	(1,497)
71 State Income Tax						
72 Taxable Income	21,783,853	(155,437)	10,725,427	774,575	402	(1,497)
73 Federal Income Tax Before Credits	7,624,349	(54,403)	3,753,899	271,101	141	(524)
74 Federal Tax Credit						
75 Federal Income Tax	7,624,348	(54,403)	3,753,899	271,101	141	(524)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	4.10	4.11	4.12	4.13
		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insight Escalation
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-
4 Other operating revenues	(5,636,807)	-	-	-	-
5 Total Operating Revenues	47,384,386	-	-	-	-
Operating Expenses:					
8 Steam Production	2,343,667	-	8,569	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(28,190)	-	(343)	-	-
11 Other Power Supply	34,773,731	-	(61,551)	-	-
12 Transmission	303,885	-	(5,247)	-	-
13 Distribution	(371,809)	-	(29,261)	-	-
14 Customer Accounting	402,258	422,425	(2,949)	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	306,135	-	-
18 Total O&M Expense	25,379,614	422,425	215,352	-	-
19 Depreciation	1,209,606	-	-	-	-
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,624,348	(147,849)	(75,373)	-	-
23 State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,812,907	274,576	139,979	-	-
28					
29 Net Operating Income:	14,571,479	(274,576)	(139,979)	-	-
Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53					
54 Total Deductions:	(46,384,674)	-	-	-	-
55					
56 Total Rate Base:	24,348,018	-	-	-	-
TAX CALCULATION					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	20,839,730				
63 Operating Revenue	20,839,730	(422,425)	(215,352)	-	-
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	(177,757)	-	-	-	-
67 Schedule "M" additions	1,307,442	-	-	-	-
68 Schedule "M" deductions	541,076	-	-	-	-
69					
70 Income Before Tax	21,783,853	(422,425)	(215,352)	-	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	21,783,853	(422,425)	(215,352)	-	-
73 Federal Income Tax Before Credits	7,624,349	(147,849)	(75,373)	-	-
74 Federal Tax Credit	-	-	-	-	-
75 Federal Income Tax	7,624,348	(147,849)	(75,373)	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	5.1	5.1.1	5.2	5.3
		Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	49,115,714	49,115,714	-	-	-
4 Other operating revenues	(5,636,807)	-	-	-	-
5 Total Operating Revenues	47,384,386	49,115,714	-	-	-
Operating Expenses:					
8 Steam Production	2,343,667	2,396,809	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(28,190)	-	-	-	-
11 Other Power Supply	34,773,731	34,894,113	-	-	-
12 Transmission	303,885	310,073	-	-	-
13 Distribution	(371,809)	-	-	-	-
14 Customer Accounting	402,258	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	-	-
18 Total O&M Expense	25,379,614	37,600,995	-	-	-
19 Depreciation	1,209,606	-	-	-	(428,046)
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	(41,073)
22 Income Taxes: Federal	7,624,348	4,030,152	-	-	41,616
23 State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	113,105
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,812,907	41,631,147	-	-	(314,398)
28					
29 Net Operating Income:	14,571,479	7,484,568	-	-	314,398
Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	(28,327,256)
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	-	(28,327,256)
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	18,631,294
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	1,126,971
49 Unamortized ITC	1,646	-	-	-	1,646
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53					
54 Total Deductions:	(46,384,674)	-	-	-	19,759,911
55					
56 Total Rate Base:	24,348,018	-	-	-	(8,567,345)
TAX CALCULATION					
60 TAX CALCULATION		State Income Tax Rate			
61 Per Company		Federal Income Tax Rate			
62 cross check		20,839,730			
63 Operating Revenue		20,839,730	11,514,720		469,119
64 Other Deductions		-	-	-	-
65 Interest (AFUDC)		-	-	-	-
66 Interest		(177,757)	-	-	-
67 Schedule "M" additions		1,307,442	-	-	(52,188)
68 Schedule "M" deductions		541,076	-	-	298,029
69					
70 Income Before Tax		21,783,853	11,514,720	-	118,902
71 State Income Tax		-	-	-	-
72 Taxable Income		21,783,853	11,514,720	-	118,902
73 Federal Income Tax Before Credits		7,624,349	4,030,152	-	41,616
74 Federal Tax Credit		-	-	-	-
75 Federal Income Tax		7,624,348	4,030,152	-	41,616

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	6.1	6.2	6.3	6.4
		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreciation Study
Operating Revenues:					
1	General Business Revenues	3,905,479	-	-	-
2	Interdepartmental	-	-	-	-
3	Special Sales	49,115,714	-	-	-
4	Other operating revenues	(5,636,807)	-	-	-
5	Total Operating Revenues	47,384,386	-	-	-
6					
7	Operating Expenses:				
8	Steam Production	2,343,667	-	-	(50,322)
9	Nuclear Production	-	-	-	-
10	Hydro Production	(28,190)	-	-	(16,833)
11	Other Power Supply	34,773,731	-	-	(9,067)
12	Transmission	303,885	-	-	(4,684)
13	Distribution	(371,809)	-	-	(18,634)
14	Customer Accounting	402,258	-	-	(10,104)
15	Customer Service & Info	(10,683,513)	-	-	(1,548)
16	Sales	-	-	-	-
17	Administrative & General	(1,360,416)	-	-	(20,966)
18	Total O&M Expense	25,379,614	-	-	(132,158)
19	Depreciation	1,209,606	-	2,013,216	-
20	Amortization	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-
22	Income Taxes: Federal	7,624,348	-	-	(86,330)
23	State	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	(764,036)	143,764
25	Investment Tax Credit Adj.	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	-	-	-
27	Total Operating Expenses:	32,812,907	-	1,249,180	(74,724)
28					
29	Net Operating Income:	14,571,479	-	(1,249,180)	74,724
30					
31	Rate Base:				
32	Electric Plant in Service	63,205,959	-	-	-
33	Plant Held for Future Use	-	-	-	-
34	Misc. Deferred Debits	(5,468,735)	-	-	-
35	Electric Plant Acq Adj	-	-	-	-
36	Nuclear Fuel	-	-	-	-
37	Prepayments	(1,743,279)	-	-	-
38	Fuel Stock	(6,914,149)	-	-	-
39	Material & Supplies	(6,926,885)	-	-	-
40	Working Capital	28,579,779	-	-	-
41	Weatherization Loans	-	-	-	-
42	Misc. Rate Base	-	-	-	-
43	Total Electric Plant:	70,732,691	-	-	-
44					
45	Deductions:				
46	Accum. Prov. for Depreciation	(29,125,686)	-	(6,488,165)	(2,013,216)
47	Accum. Prov. for Amortization	(38,827)	-	(38,827)	-
48	Accum. Deferred Income Tax	(13,295,616)	-	-	764,036
49	Unamortized ITC	1,646	-	-	-
50	Customer Advances for Const.	(481,414)	-	-	-
51	Customer Service Deposits	(3,361,134)	-	-	-
52	Miscellaneous Deductions	(83,643)	-	-	-
53					
54	Total Deductions:	(46,384,674)	-	(6,526,993)	(143,764)
55					
56	Total Rate Base:	24,348,018	-	(6,526,993)	(143,764)
57					
60	TAX CALCULATION				
61	Per Company		State Income Tax Rate	Federal Income Tax Rate	
62	cross check	20,839,730			
63	Operating Revenue	20,839,730	-	(2,013,216)	132,158
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	-	-	-	-
66	Interest	(177,757)	-	-	-
67	Schedule "M" additions	1,307,442	-	2,013,216	(378,814)
68	Schedule "M" deductions	541,076	-	-	-
69					
70	Income Before Tax	21,783,853	-	0	(246,657)
71	State Income Tax	-	-	-	-
72	Taxable Income	21,783,853	-	0	(246,657)
73	Federal Income Tax Before Credits	7,624,349	-	-	(86,330)
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,624,348	-	-	(86,330)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	7.1	7.2	7.3	7.4
		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-
4 Other operating revenues	(5,636,807)	-	-	-	-
5 Total Operating Revenues	47,384,386	-	-	-	-
Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(28,190)	-	-	-	-
11 Other Power Supply	34,773,731	-	-	-	-
12 Transmission	303,885	-	-	-	-
13 Distribution	(371,809)	-	-	-	-
14 Customer Accounting	402,258	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	-	-
18 Total O&M Expense	25,379,614	-	-	-	-
19 Depreciation	1,209,606	-	-	-	-
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,624,348	62,215	-	-	-
23 State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,812,907	62,215	-	-	-
28					
29 Net Operating Income:	14,571,479	(62,215)	-	-	-
Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	(1,637,024)
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53					
54 Total Deductions:	(46,384,674)	-	-	-	(1,637,024)
55					
56 Total Rate Base:	24,348,018	-	-	-	(1,637,024)
TAX CALCULATION					
60					
61 Per Company					
62 cross check	20,839,730				
63 Operating Revenue	20,839,730				
64 Other Deductions	-				
65 Interest (AFUDC)	-				
66 Interest	(177,757)	(177,757)			
67 Schedule "M" additions	1,307,442				
68 Schedule "M" deductions	541,076				
69					
70 Income Before Tax	21,783,853	177,757	-	-	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	21,783,853	177,757	-	-	-
73 Federal Income Tax Before Credits	7,624,349	62,215	-	-	-
74 Federal Tax Credit	-	-	-	-	-
75 Federal Income Tax	7,624,348	62,215	-	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	7.5	7.6	7.7	7.8
		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Tax Adjustment
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-
4 Other operating revenues	(5,636,807)	-	-	-	-
5 Total Operating Revenues	47,384,386	-	-	-	-
Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(28,190)	-	-	-	-
11 Other Power Supply	34,773,731	-	-	-	-
12 Transmission	303,885	-	-	-	-
13 Distribution	(371,809)	-	-	-	-
14 Customer Accounting	402,258	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	-	-
18 Total O&M Expense	25,379,614	-	-	-	-
19 Depreciation	1,209,606	-	-	-	-
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,624,348	-	-	-	-
23 State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	(407,649)	(493,727)	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,812,907	-	(407,649)	(493,727)	-
28					
29 Net Operating Income:	14,571,479	-	407,649	493,727	-
Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	-	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	-	-
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	(9,662,969)	246,864	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53					
54 Total Deductions:	(46,384,674)	-	(9,662,969)	246,864	-
55					
56 Total Rate Base:	24,348,018	-	(9,662,969)	246,864	-
TAX CALCULATION					
60 TAX CALCULATION		State Income Tax Rate			
61 Per Company		Federal Income Tax Rate			
62 cross check		20,839,730			
63 Operating Revenue		20,839,730			
64 Other Deductions					
65 Interest (AFUDC)					
66 Interest		(177,757)			
67 Schedule "M" additions		1,307,442			
68 Schedule "M" deductions		541,076			
69					
70 Income Before Tax		21,783,853			
71 State Income Tax					
72 Taxable Income		21,783,853			
73 Federal Income Tax Before Credits		7,624,349			
74 Federal Tax Credit					
75 Federal Income Tax		7,624,348			

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	8.1	8.2	8.3	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
Operating Revenues:						
1	General Business Revenues	3,905,479	-	-	-	-
2	Interdepartmental	-	-	-	-	-
3	Special Sales	49,115,714	-	-	-	-
4	Other operating revenues	(5,636,807)	-	-	-	-
5	Total Operating Revenues	47,384,386	-	-	-	-
6						
Operating Expenses:						
8	Steam Production	2,343,667	-	-	-	-
9	Nuclear Production	-	-	-	-	-
10	Hydro Production	(28,190)	-	-	-	-
11	Other Power Supply	34,773,731	-	-	-	-
12	Transmission	303,885	-	-	-	-
13	Distribution	(371,809)	-	-	-	-
14	Customer Accounting	402,258	-	-	-	-
15	Customer Service & Info	(10,683,513)	-	-	-	-
16	Sales	-	-	-	-	-
17	Administrative & General	(1,360,416)	168,766	-	-	-
18	Total O&M Expense	25,379,614	168,766	-	-	-
19	Depreciation	1,209,606	-	-	-	-
20	Amortization	-	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-	-
22	Income Taxes: Federal	7,624,348	138,615	(49,695)	-	-
23	State	-	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	52,446	-	-
25	Investment Tax Credit Adj.	-	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	-	-	-	-
27	Total Operating Expenses:	32,812,907	138,615	171,517	-	-
28						
29	Net Operating Income:	14,571,479	(138,615)	(171,517)	-	-
30						
Rate Base:						
32	Electric Plant in Service	63,205,959	69,500,553	-	-	-
33	Plant Held for Future Use	-	-	-	-	-
34	Misc. Deferred Debits	(5,468,735)	98,976	130,637	-	(5,698,348)
35	Electric Plant Acq Adj	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-
37	Prepayments	(1,743,279)	-	-	-	(1,743,279)
38	Fuel Stock	(6,914,149)	-	-	-	(6,914,149)
39	Material & Supplies	(6,926,885)	-	-	-	(6,926,885)
40	Working Capital	28,579,779	-	-	-	(2,438,704)
41	Weatherization Loans	-	-	-	-	-
42	Misc. Rate Base	-	-	-	-	-
43	Total Electric Plant:	70,732,691	69,599,529	130,637	-	(23,721,364)
44						
Deductions:						
46	Accum. Prov. for Depreciation	(29,125,686)	(39,255,599)	-	-	-
47	Accum. Prov. for Amortization	(38,827)	-	-	-	-
48	Accum. Deferred Income Tax	(13,295,616)	(3,609,058)	(380,671)	-	-
49	Unamortized ITC	1,646	-	-	-	-
50	Customer Advances for Const.	(481,414)	-	(481,414)	-	-
51	Customer Service Deposits	(3,361,134)	-	-	-	-
52	Miscellaneous Deductions	(83,643)	-	-	-	-
53						
54	Total Deductions:	(46,384,674)	(42,864,657)	(380,671)	(481,414)	-
55						
56	Total Rate Base:	24,348,018	26,734,872	(250,034)	(481,414)	(23,721,364)
59						
TAX CALCULATION						
60						
61	Per Company					
62	cross check	20,839,730				
63	Operating Revenue	20,839,730		(168,766)		
64	Other Deductions	-		-		
65	Interest (AFUDC)	-		-		
66	Interest	(177,757)		-		
67	Schedule "M" additions	1,307,442	(28,035)	(294,575)		
68	Schedule "M" deductions	541,076	(424,077)	(321,354)		
69						
70	Income Before Tax	21,783,853	396,042	(141,987)		
71	State Income Tax	-	-	-		
72	Taxable Income	21,783,853	396,042	(141,987)		
73	Federal Income Tax Before Credits	7,624,349	138,615	(49,695)		
74	Federal Tax Credit	-	-	-		
75	Federal Income Tax	7,624,348	138,615	(49,695)		

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	8.6	8.7	8.8	8.9
		Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits
Operating Revenues:					
1	General Business Revenues	3,905,479	-	-	-
2	Interdepartmental	-	-	-	-
3	Special Sales	49,115,714	-	-	-
4	Other operating revenues	(5,636,807)	-	-	-
5	Total Operating Revenues	47,384,386	-	-	-
6					
Operating Expenses:					
8	Steam Production	2,343,667	-	-	-
9	Nuclear Production	-	-	-	-
10	Hydro Production	(28,190)	-	-	-
11	Other Power Supply	34,773,731	-	-	-
12	Transmission	303,885	-	-	-
13	Distribution	(371,809)	-	-	-
14	Customer Accounting	402,258	-	-	-
15	Customer Service & Info	(10,683,513)	-	-	-
16	Sales	-	-	-	-
17	Administrative & General	(1,360,416)	-	-	-
18	Total O&M Expense	25,379,614	-	-	-
19	Depreciation	1,209,606	(17,991)	-	-
20	Amortization	-	-	-	-
21	Taxes Other than Income	(41,073)	-	-	-
22	Income Taxes: Federal	7,624,348	-	99,762	(1,459)
23	State	-	-	-	-
24	Deferred Income Taxes	(1,356,097)	-	-	-
25	Investment Tax Credit Adj.	-	-	-	-
26	Misc. Revenue & Expense	(3,490)	-	-	4,169
27	Total Operating Expenses:	32,812,907	(17,991)	99,762	2,710
28					
29	Net Operating Income:	14,571,479	17,991	(99,762)	(2,710)
30					
Rate Base:					
32	Electric Plant in Service	63,205,959	(360,049)	-	-
33	Plant Held for Future Use	-	-	-	-
34	Misc. Deferred Debits	(5,468,735)	-	-	-
35	Electric Plant Acq Adj	-	-	-	-
36	Nuclear Fuel	-	-	-	-
37	Prepayments	(1,743,279)	-	-	-
38	Fuel Stock	(6,914,149)	-	-	-
39	Material & Supplies	(6,926,885)	-	-	-
40	Working Capital	28,579,779	-	-	-
41	Weatherization Loans	-	-	-	-
42	Misc. Rate Base	-	-	-	-
43	Total Electric Plant:	70,732,691	(360,049)	-	-
44					
Deductions:					
46	Accum. Prov. for Depreciation	(29,125,686)	-	-	-
47	Accum. Prov. for Amortization	(38,827)	-	-	-
48	Accum. Deferred Income Tax	(13,295,616)	-	-	-
49	Unamortized ITC	1,646	-	-	-
50	Customer Advances for Const.	(481,414)	-	-	-
51	Customer Service Deposits	(3,361,134)	-	-	(3,361,134)
52	Miscellaneous Deductions	(83,643)	-	(83,643)	-
53					
54	Total Deductions:	(46,384,674)	-	(83,643)	(3,361,134)
55					
56	Total Rate Base:	24,348,018	(360,049)	(83,643)	(3,361,134)
59					
60	TAX CALCULATION	State Income Tax Rate			
61	Per Company	Federal Income Tax Rate			
62	cross check	20,839,730	-	-	-
63	Operating Revenue	20,839,730	17,991	-	(4,169)
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	-	-	-	-
66	Interest	(177,757)	-	-	-
67	Schedule "M" additions	1,307,442	-	-	-
68	Schedule "M" deductions	541,076	17,991	(285,034)	-
69					
70	Income Before Tax	21,783,853	-	285,034	(4,169)
71	State Income Tax	-	-	-	-
72	Taxable Income	21,783,853	-	285,034	(4,169)
73	Federal Income Tax Before Credits	7,624,349	-	99,762	(1,459)
74	Federal Tax Credit	-	-	-	-
75	Federal Income Tax	7,624,348	-	99,762	(1,459)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

	RESTATING ---->	8.10	8.11	8.12	8.13
		Regulatory Asset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	49,115,714	-	-	-	-
4 Other operating revenues	(5,636,807)	(3,000,000)	-	-	-
5 Total Operating Revenues	47,384,386	(3,000,000)	-	-	-
Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	(28,190)	-	(6,984)	-	-
11 Other Power Supply	34,773,731	-	-	-	-
12 Transmission	303,885	-	-	-	-
13 Distribution	(371,809)	-	-	-	-
14 Customer Accounting	402,258	-	-	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)	-	-	-	-
18 Total O&M Expense	25,379,614	-	(6,984)	-	-
19 Depreciation	1,209,606	-	(357,574)	-	-
20 Amortization	-	-	-	-	-
21 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,624,348	(1,050,000)	127,595	-	-
23 State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)	-	-	-	-
27 Total Operating Expenses:	32,812,907	(1,050,000)	(236,963)	-	-
28					
29 Net Operating Income:	14,571,479	(1,950,000)	236,963	-	-
Rate Base:					
32 Electric Plant in Service	63,205,959	-	-	22,392,711	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	31,018,483
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	-	-
43 Total Electric Plant:	70,732,691	-	-	22,392,711	31,018,483
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53					
54 Total Deductions:	(46,384,674)	-	-	-	-
55					
56 Total Rate Base:	24,348,018	-	-	22,392,711	31,018,483
TAX CALCULATION					
60	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	20,839,730				
63 Operating Revenue	20,839,730	(3,000,000)	364,558	-	-
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	(177,757)	-	-	-	-
67 Schedule "M" additions	1,307,442	-	-	-	-
68 Schedule "M" deductions	541,076	-	-	-	-
69					
70 Income Before Tax	21,783,853	(3,000,000)	364,558	-	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	21,783,853	(3,000,000)	364,558	-	-
73 Federal Income Tax Before Credits	7,624,349	(1,050,000)	127,595	-	-
74 Federal Tax Credit	-	-	-	-	-
75 Federal Income Tax	7,624,348	(1,050,000)	127,595	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Restating Adjustments

RESTATING ----> 9.1

		Production Factor
Operating Revenues:		
1 General Business Revenues	3,905,479	-
2 Interdepartmental	-	-
3 Special Sales	49,115,714	-
4 Other operating revenues	(5,636,807)	-
5 Total Operating Revenues	47,384,386	-
Operating Expenses:		
8 Steam Production	2,343,667	-
9 Nuclear Production	-	-
10 Hydro Production	(28,190)	-
11 Other Power Supply	34,773,731	-
12 Transmission	303,885	-
13 Distribution	(371,809)	-
14 Customer Accounting	402,258	-
15 Customer Service & Info	(10,683,513)	-
16 Sales	-	-
17 Administrative & General	(1,360,416)	-
18 Total O&M Expense	25,379,614	-
19 Depreciation	1,209,606	-
20 Amortization	-	-
21 Taxes Other than Income	(41,073)	-
22 Income Taxes: Federal	7,624,348	-
23 : State	-	-
24 Deferred Income Taxes	(1,356,097)	-
25 Investment Tax Credit Adj.	-	-
26 Misc. Revenue & Expense	(3,490)	-
27 Total Operating Expenses:	32,812,907	-
28		
29 Net Operating Income:	14,571,479	-
Rate Base:		
32 Electric Plant in Service	63,205,959	-
33 Plant Held for Future Use	-	-
34 Misc. Deferred Debits	(5,468,735)	-
35 Electric Plant Acq Adj	-	-
36 Nuclear Fuel	-	-
37 Prepayments	(1,743,279)	-
38 Fuel Stock	(6,914,149)	-
39 Material & Supplies	(6,926,885)	-
40 Working Capital	28,579,779	-
41 Weatherization Loans	-	-
42 Misc. Rate Base	-	-
43 Total Electric Plant:	70,732,691	-
Deductions:		
46 Accum. Prov. for Depreciation	(29,125,686)	-
47 Accum. Prov. for Amortization	(38,827)	-
48 Accum. Deferred Income Tax	(13,295,616)	-
49 Unamortized ITC	1,646	-
50 Customer Advances for Const.	(481,414)	-
51 Customer Service Deposits	(3,361,134)	-
52 Miscellaneous Deductions	(83,643)	-
53		
54 Total Deductions:	(46,384,674)	-
55		
56 Total Rate Base:	24,348,018	-
TAX CALCULATION		
60 TAX CALCULATION	State Income Tax Rate	
61 Per Company	Federal Income Tax Rate	
62 cross check	20,839,730	-
63 Operating Revenue	20,839,730	-
64 Other Deductions		-
65 Interest (AFUDC)	-	-
66 Interest	(177,757)	-
67 Schedule "M" additions	1,307,442	-
68 Schedule "M" deductions	541,076	-
69		
70 Income Before Tax	21,783,853	-
71 State Income Tax	-	-
72 Taxable Income	21,783,853	-
73 Federal Income Tax Before Credits	7,624,349	-
74 Federal Tax Credit	-	-
75 Federal Income Tax	7,624,348	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma --->	3.1	3.2	3.3	3.4	3.5
		Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
1	Operating Revenues:					
2	General Business Revenues	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-	-
5	Other operating revenues	(317,051)	-	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-	-
7						
8	Operating Expenses:					
9	Steam Production	5,079,244	-	-	-	-
10	Nuclear Production	-	-	-	-	-
11	Hydro Production	104,470	-	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-	-
13	Transmission	3,751,494	-	-	-	-
14	Distribution	259,056	-	-	-	-
15	Customer Accounting	140,246	-	-	-	-
16	Customer Service & Info	21,520	-	-	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	313,214	-	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-	-
19						
20	Depreciation	750,603	-	-	-	-
21	Amortization	82,362	-	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-	-
23	Income Taxes: Federal	(3,488,183)	-	-	(681)	-
24	State	-	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	295,256	-
26	Investment Tax Credit Adj.	-	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	(776,049)	-
28	Total Operating Expenses:	(47,589,392)	-	-	(481,474)	-
29						
30	Net Operating Income:	226,529	-	-	481,474	-
31						
32	Rate Base:					
33	Electric Plant in Service	40,737,064	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-	-
36	Electric Plant Acq Adj	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-
38	Prepayments	-	-	-	-	-
39	Fuel Stock	-	-	-	-	-
40	Material & Supplies	-	-	-	-	-
41	Working Capital	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-
43	Misc. Rate Base	-	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-	-
45						
46	Deductions:					
47	Accum. Prov. for Depreciation	(967,568)	-	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	152,821	-
50	Unamortized ITC	-	-	-	-	-
51	Customer Advances for Const.	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	(402,746)	-
54						
55	Total Deductions:	(3,513,359)	-	-	(249,925)	-
56						
59	Total Rate Base:	37,021,053	-	-	(249,925)	-
60						
61	TAX CALCULATION	State Income Tax Rate				
62	Per Company	Federal Income Tax Rate			0	
63		(957,629)	-	-	-	-
64	Operating Revenue	(920,310)	-	-	776,049	-
65	Other Deductions	-	-	-	-	-
66	Interest (AFUDC)	-	-	-	-	-
67	Interest	970,735	-	-	-	-
68	Schedule "M" additions	549,094	-	-	58	-
69	Schedule "M" deductions	6,718,479	-	-	778,052	-
70						
71	Income Before Tax	(8,060,430)	-	-	(1,945)	-
72	State Income Tax	-	-	-	-	-
73	Taxable Income	(8,060,430)	-	-	(1,945)	-
74	Federal Income Tax Before Credits	(2,821,150)	-	-	(681)	-
75	Federal Tax Credit	(667,033)	-	-	-	-
	Federal Income Tax	(3,488,183)	-	-	(681)	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	3.6	3.7	3.8	3.9
		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	449,017	41,326	37,319
6	Total Operating Revenues	(47,362,863)	449,017	41,326	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-
13	Transmission	3,751,494	-	-	-
14	Distribution	259,056	-	-	-
15	Customer Accounting	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-
23	Income Taxes: Federal	(3,488,183)	157,156	14,464	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	157,156	14,464	-
29					
30	Net Operating Income:	226,529	291,861	26,862	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	-	-	-
56					
59	Total Rate Base:	37,021,053	-	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)			
64	Operating Revenue	(920,310)	449,017	41,326	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	-	-	-
68	Schedule "M" additions	549,094	-	-	-
69	Schedule "M" deductions	6,718,479	-	-	-
70					
71	Income Before Tax	(8,060,430)	449,017	41,326	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	449,017	41,326	-
74	Federal Income Tax Before Credits	(2,821,150)	157,156	14,464	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,488,183)	157,156	14,464	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	4.1 Miscellaneous General Expense Adj.	4.2 Gen Wage Increase Restating.	4.3 Gen Wage Increase Pro Forma	4.4 Irrigation Load Control Program
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	225,878	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	104,470	-
12	Other Power Supply	(55,361,467)	-	126,049	-
13	Transmission	3,751,494	-	65,116	-
14	Distribution	259,056	-	259,056	-
15	Customer Accounting	140,246	-	140,246	-
16	Customer Service & Info	21,520	-	21,520	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	291,478	-
	Total O&M Expense	(45,692,224)	-	1,233,813	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-
23	Income Taxes: Federal	(3,488,183)	-	(431,834)	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	-	801,979	-
29					
30	Net Operating Income:	226,529	-	(801,979)	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	-	-	-
56					
59	Total Rate Base:	37,021,053	-	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)	-	-	-
64	Operating Revenue	(920,310)	-	(1,233,813)	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	-	-	-
68	Schedule "M" additions	549,094	-	-	-
69	Schedule "M" deductions	6,718,479	-	-	-
70					
71	Income Before Tax	(8,060,430)	-	(1,233,813)	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	-	(1,233,813)	-
74	Federal Income Tax Before Credits	(2,821,150)	-	(431,834)	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,488,183)	-	(431,834)	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	4.5	4.6	4.7	4.8	4.9
		Remove Non-Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships & Subscriptions
1	Operating Revenues:					
2	General Business Revenues	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-	-
5	Other operating revenues	(317,051)	-	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-	-
7						
8	Operating Expenses:					
9	Steam Production	5,079,244	-	-	-	-
10	Nuclear Production	-	-	-	-	-
11	Hydro Production	104,470	-	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-	-
13	Transmission	3,751,494	-	-	-	-
14	Distribution	259,056	-	-	-	-
15	Customer Accounting	140,246	-	-	-	-
16	Customer Service & Info	21,520	-	-	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	313,214	-	21,736	-	-
	Total O&M Expense	(45,692,224)	-	21,736	-	-
19						
20	Depreciation	750,603	-	-	-	-
21	Amortization	82,362	-	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-	-
23	Income Taxes: Federal	(3,488,183)	-	(7,607)	-	-
24	State	-	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-	-
28	Total Operating Expenses:	(47,589,392)	-	14,129	-	-
29						
30	Net Operating Income:	226,529	-	(14,129)	-	-
31						
32	Rate Base:					
33	Electric Plant in Service	40,737,064	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-	-
36	Electric Plant Acq Adj	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-
38	Prepayments	-	-	-	-	-
39	Fuel Stock	-	-	-	-	-
40	Material & Supplies	-	-	-	-	-
41	Working Capital	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-
43	Misc. Rate Base	-	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-	-
45						
46	Deductions:					
47	Accum. Prov. for Depreciation	(967,568)	-	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-	-
50	Unamortized ITC	-	-	-	-	-
51	Customer Advances for Const.	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-	-
54						
55	Total Deductions:	(3,513,359)	-	-	-	-
56						
59	Total Rate Base:	37,021,053	-	-	-	-
60						
61	TAX CALCULATION					
62	Per Company					
63						
64	Operating Revenue	(920,310)	-	(21,736)	-	-
65	Other Deductions	-	-	-	-	-
66	Interest (AFUDC)	-	-	-	-	-
67	Interest	970,735	-	-	-	-
68	Schedule "M" additions	549,094	-	-	-	-
69	Schedule "M" deductions	6,718,479	-	-	-	-
70						
71	Income Before Tax	(8,060,430)	-	(21,736)	-	-
72	State Income Tax	-	-	-	-	-
73	Taxable Income	(8,060,430)	-	(21,736)	-	-
74	Federal Income Tax Before Credits	(2,821,150)	-	(7,607)	-	-
75	Federal Tax Credit	(667,033)	-	-	-	-
	Federal Income Tax	(3,488,183)	-	(7,607)	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	4.10	4.11	4.12	4.13
		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insight Escalation
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-
13	Transmission	3,751,494	-	-	-
14	Distribution	259,056	-	-	-
15	Customer Accounting	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-
23	Income Taxes: Federal	(3,488,183)	-	-	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	-	-	-
29					
30	Net Operating Income:	226,529	-	-	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	-	-	-
56					
59	Total Rate Base:	37,021,053	-	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)			
64	Operating Revenue	(920,310)	-	-	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	-	-	-
68	Schedule "M" additions	549,094	-	-	-
69	Schedule "M" deductions	6,718,479	-	-	-
70					
71	Income Before Tax	(8,060,430)	-	-	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	-	-	-
74	Federal Income Tax Before Credits	(2,821,150)	-	-	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,488,183)	-	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	5.1	5.1.1	5.2	5.3
		Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	(47,209,017)	-	-
5	Other operating revenues	(317,051)	-	679,898	-
6	Total Operating Revenues	(47,362,863)	(47,209,017)	679,898	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	4,462,529	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	-	-
12	Other Power Supply	(55,361,467)	(56,069,655)	-	-
13	Transmission	3,751,494	3,489,790	-	-
14	Distribution	259,056	-	-	-
15	Customer Accounting	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	(48,117,337)	-	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-
23	Income Taxes: Federal	(3,488,183)	317,912	237,964	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	(47,799,425)	237,964	-
29					
30	Net Operating Income:	226,529	590,409	441,934	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	-	-	-
56					
59	Total Rate Base:	37,021,053	-	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)			
64	Operating Revenue	(920,310)	908,321	679,898	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	-	-	-
68	Schedule "M" additions	549,094	-	-	-
69	Schedule "M" deductions	6,718,479	-	-	-
70					
71	Income Before Tax	(8,060,430)	908,321	679,898	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	908,321	679,898	-
74	Federal Income Tax Before Credits	(2,821,150)	317,912	237,964	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,488,183)	317,912	237,964	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	6.1 Hydro Decommissioning	6.2 Deprec. & Amort. Reserve to Dec 2013 Balance	6.3 Proposed Depreciation Rates - Expense	6.4 Vehicle Depreciation Study
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-
13	Transmission	3,751,494	-	-	-
14	Distribution	259,056	-	-	-
15	Customer Accounting	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-
23	Income Taxes: Federal	(3,488,183)	(44,842)	-	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	48,623	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	3,781	-	-
29					
30	Net Operating Income:	226,529	(3,781)	-	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	(196,210)	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	(16,555)	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	(212,765)	-	-
56					
59	Total Rate Base:	37,021,053	(212,765)	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)			
64	Operating Revenue	(920,310)	-	-	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	-	-	-
68	Schedule "M" additions	549,094	-	-	-
69	Schedule "M" deductions	6,718,479	128,121	-	-
70					
71	Income Before Tax	(8,060,430)	(128,121)	-	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	(128,121)	-	-
74	Federal Income Tax Before Credits	(2,821,150)	(44,842)	-	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,488,183)	(44,842)	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	7.1	7.2	7.3 Renewable	7.4
		Interest True-up	Property Tax Expense	Energy Tax Credit	Power Tax ADIT Balance
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-
13	Transmission	3,751,494	-	-	-
14	Distribution	259,056	-	-	-
15	Customer Accounting	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-
23	Income Taxes: Federal	(3,488,183)	(339,757)	(661,917)	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	(339,757)	(661,917)	-
29					
30	Net Operating Income:	226,529	339,757	661,917	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	-	-	-
56					
59	Total Rate Base:	37,021,053	-	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)			
64	Operating Revenue	(920,310)	-	-	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	970,735	-	-
68	Schedule "M" additions	549,094	-	-	-
69	Schedule "M" deductions	6,718,479	-	-	-
70					
71	Income Before Tax	(8,060,430)	(970,735)	-	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	(970,735)	-	-
74	Federal Income Tax Before Credits	(2,821,150)	(339,757)	-	-
75	Federal Tax Credit	(667,033)	-	(661,917)	-
	Federal Income Tax	(3,488,183)	(339,757)	(661,917)	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	7.5	7.6	7.7	7.8
		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Tax Adjustment
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-
13	Transmission	3,751,494	-	-	-
14	Distribution	259,056	-	-	-
15	Customer Accounting	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(807,244)	-	-	(807,244)
23	Income Taxes: Federal	(3,488,183)	-	-	282,536
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	-	-	(524,708)
29					
30	Net Operating Income:	226,529	-	-	524,708
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	-	-	-
56					
59	Total Rate Base:	37,021,053	-	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)			
64	Operating Revenue	(920,310)	-	-	807,244
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	-	-	-
68	Schedule "M" additions	549,094	-	-	-
69	Schedule "M" deductions	6,718,479	-	-	-
70					
71	Income Before Tax	(8,060,430)	-	-	807,244
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	-	-	807,244
74	Federal Income Tax Before Credits	(2,821,150)	-	-	282,536
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,488,183)	-	-	282,536

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	8.1	8.2	8.3	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
1	Operating Revenues:					
2	General Business Revenues	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-	-
5	Other operating revenues	(317,051)	-	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-	-
7						
8	Operating Expenses:					
9	Steam Production	5,079,244	-	-	-	-
10	Nuclear Production	-	-	-	-	-
11	Hydro Production	104,470	-	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-	-
13	Transmission	3,751,494	-	-	-	-
14	Distribution	259,056	-	-	-	-
15	Customer Accounting	140,246	-	-	-	-
16	Customer Service & Info	21,520	-	-	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	313,214	-	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-	-
19						
20	Depreciation	750,603	-	-	744,845	-
21	Amortization	82,362	-	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-	-
23	Income Taxes: Federal	(3,488,183)	-	-	(2,031,908)	-
24	State	-	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	1,920,551	-
26	Investment Tax Credit Adj.	-	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-	-
28	Total Operating Expenses:	(47,589,392)	-	-	633,489	-
29						
30	Net Operating Income:	226,529	-	-	(633,489)	-
31						
32	Rate Base:					
33	Electric Plant in Service	40,737,064	-	-	40,424,582	-
34	Plant Held for Future Use	-	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-	-
36	Electric Plant Acq Adj	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-
38	Prepayments	-	-	-	-	-
39	Fuel Stock	-	-	-	-	-
40	Material & Supplies	-	-	-	-	-
41	Working Capital	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-
43	Misc. Rate Base	-	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	40,424,582	-
45						
46	Deductions:					
47	Accum. Prov. for Depreciation	(967,568)	-	-	(765,441)	-
48	Accum. Prov. for Amortization	-	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	(2,559,876)	-
50	Unamortized ITC	-	-	-	-	-
51	Customer Advances for Const.	-	-	-	-	-
52	Customer Service Deposits	-	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-	-
54						
55	Total Deductions:	(3,513,359)	-	-	(3,325,317)	-
56						
59	Total Rate Base:	37,021,053	-	-	37,099,266	-
60						
61	TAX CALCULATION	State Income Tax Rate				
62	Per Company	Federal Income Tax Rate				
63		(957,629)				
64	Operating Revenue	(920,310)	-	-	(744,845)	-
65	Other Deductions	-	-	-	-	-
66	Interest (AFUDC)	-	-	-	-	-
67	Interest	970,735	-	-	-	-
68	Schedule "M" additions	549,094	-	-	744,845	-
69	Schedule "M" deductions	6,718,479	-	-	5,805,451	-
70						
71	Income Before Tax	(8,060,430)	-	-	(5,805,451)	-
72	State Income Tax	-	-	-	-	-
73	Taxable Income	(8,060,430)	-	-	(5,805,451)	-
74	Federal Income Tax Before Credits	(2,821,150)	-	-	(2,031,908)	-
75	Federal Tax Credit	(667,033)	-	-	-	-
	Federal Income Tax	(3,488,183)	-	-	(2,031,908)	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	8.6	8.7	8.8	8.9
		Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	-	-	-
6	Total Operating Revenues	(47,362,863)	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-
13	Transmission	3,751,494	-	-	-
14	Distribution	259,056	-	-	-
15	Customer Accounting	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	82,362	-	-
22	Taxes Other than Income	(807,244)	-	-	-
23	Income Taxes: Federal	(3,488,183)	(86,068)	-	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	62,067	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	58,361	-	-
29					
30	Net Operating Income:	226,529	(58,361)	-	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	(202,652)	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	(202,652)	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	300,352	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	300,352	-	-
56					
59	Total Rate Base:	37,021,053	97,700	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)			
64	Operating Revenue	(920,310)	(82,362)	-	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	-	-	-
68	Schedule "M" additions	549,094	(201,567)	-	-
69	Schedule "M" deductions	6,718,479	(38,022)	-	-
70					
71	Income Before Tax	(8,060,430)	(245,907)	-	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	(245,907)	-	-
74	Federal Income Tax Before Credits	(2,821,150)	(86,068)	-	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,488,183)	(86,068)	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

	Pro Forma ---->	8.10 Regulatory Asset Amortization	8.11 Miscellaneous Asset Sales and Removals	8.12 Adjust June 2012 AMA Plant Balances to June 2012 Balance	8.13 Investor Supplied Working Capital
1	Operating Revenues:				
2	General Business Revenues	-	-	-	-
3	Interdepartmental	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-
5	Other operating revenues	(317,051)	(1,530,186)	-	-
6	Total Operating Revenues	(47,362,863)	(1,530,186)	-	-
7					
8	Operating Expenses:				
9	Steam Production	5,079,244	-	-	-
10	Nuclear Production	-	-	-	-
11	Hydro Production	104,470	-	-	-
12	Other Power Supply	(55,361,467)	-	-	-
13	Transmission	3,751,494	-	-	-
14	Distribution	259,056	-	-	-
15	Customer Accounting	140,246	-	-	-
16	Customer Service & Info	21,520	-	-	-
17	Sales	-	-	-	-
18	Administrative & General	313,214	-	-	-
	Total O&M Expense	(45,692,224)	-	-	-
19					
20	Depreciation	750,603	-	-	-
21	Amortization	82,362	-	-	-
22	Taxes Other than Income	(807,244)	-	-	-
23	Income Taxes: Federal	(3,488,183)	(535,565)	-	-
24	State	-	-	-	-
25	Deferred Income Taxes	2,341,344	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	(776,049)	-	-	-
28	Total Operating Expenses:	(47,589,392)	(535,565)	-	-
29					
30	Net Operating Income:	226,529	(994,621)	-	-
31					
32	Rate Base:				
33	Electric Plant in Service	40,737,064	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(202,652)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	-	-	-	-
39	Fuel Stock	-	-	-	-
40	Material & Supplies	-	-	-	-
41	Working Capital	-	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	40,534,413	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	(967,568)	-	-	-
48	Accum. Prov. for Amortization	-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-
50	Unamortized ITC	-	-	-	-
51	Customer Advances for Const.	-	-	-	-
52	Customer Service Deposits	-	-	-	-
53	Miscellaneous Deductions	(402,746)	-	-	-
54					
55	Total Deductions:	(3,513,359)	-	-	-
56					
59	Total Rate Base:	37,021,053	-	-	-
60					
61	TAX CALCULATION	State Income Tax Rate			
62	Per Company	Federal Income Tax Rate			
63		(957,629)			
64	Operating Revenue	(920,310)	(1,530,186)	-	-
65	Other Deductions	-	-	-	-
66	Interest (AFUDC)	-	-	-	-
67	Interest	970,735	-	-	-
68	Schedule "M" additions	549,094	-	-	-
69	Schedule "M" deductions	6,718,479	-	-	-
70					
71	Income Before Tax	(8,060,430)	(1,530,186)	-	-
72	State Income Tax	-	-	-	-
73	Taxable Income	(8,060,430)	(1,530,186)	-	-
74	Federal Income Tax Before Credits	(2,821,150)	(535,565)	-	-
75	Federal Tax Credit	(667,033)	-	-	-
	Federal Income Tax	(3,488,183)	(535,565)	-	-

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Summary of Pro Forma Adjustments

Pro Forma ----> 9.1

		Production Factor
1	Operating Revenues:	
2	General Business Revenues	-
3	Interdepartmental	-
4	Special Sales	(47,045,812) 163,205
5	Other operating revenues	(317,051) 5,575
6	Total Operating Revenues	(47,362,863) 168,780
7		
8	Operating Expenses:	
9	Steam Production	5,079,244 390,838
10	Nuclear Production	- -
11	Hydro Production	104,470 -
12	Other Power Supply	(55,361,467) 582,139
13	Transmission	3,751,494 196,588
14	Distribution	259,056 -
15	Customer Accounting	140,246 -
16	Customer Service & Info	21,520 -
17	Sales	- -
18	Administrative & General	313,214 -
	Total O&M Expense	(45,692,224) 1,169,565
19		
20	Depreciation	750,603 5,758
21	Amortization	82,362 -
22	Taxes Other than Income	(807,244) -
23	Income Taxes: Federal	(3,488,183) (371,099)
24	State	- -
25	Deferred Income Taxes	2,341,344 14,846
26	Investment Tax Credit Adj.	- -
27	Misc. Revenue & Expense	(776,049) -
28	Total Operating Expenses:	(47,589,392) 819,070
29		
30	Net Operating Income:	226,529 (650,290)
31		
32	Rate Base:	
33	Electric Plant in Service	40,737,064 312,482
34	Plant Held for Future Use	- -
35	Misc. Deferred Debits	(202,652) -
36	Electric Plant Acq Adj	- -
37	Nuclear Fuel	- -
38	Prepayments	- -
39	Fuel Stock	- -
40	Material & Supplies	- -
41	Working Capital	- -
42	Weatherization Loans	- -
43	Misc. Rate Base	- -
44	Total Electric Plant:	40,534,413 312,482
45		
46	Deductions:	
47	Accum. Prov. for Depreciation	(967,568) (5,917)
48	Accum. Prov. for Amortization	- -
49	Accum. Deferred Income Tax	(2,143,045) (19,788)
50	Unamortized ITC	- -
51	Customer Advances for Const.	- -
52	Customer Service Deposits	- -
53	Miscellaneous Deductions	(402,746) -
54		
55	Total Deductions:	(3,513,359) (25,705)
56		
59	Total Rate Base:	37,021,053 286,777
60		
61	TAX CALCULATION	State Income Tax Rate
62	Per Company	Federal Income Tax Rate
63		(957,629)
64	Operating Revenue	(920,310) (1,006,543)
65	Other Deductions	- -
66	Interest (AFUDC)	- -
67	Interest	970,735 -
68	Schedule "M" additions	549,094 5,758
69	Schedule "M" deductions	6,718,479 44,876
70		
71	Income Before Tax	(8,060,430) (1,045,662)
72	State Income Tax	- -
73	Taxable Income	(8,060,430) (1,045,662)
74	Federal Income Tax Before Credits	(2,821,150) (365,982)
75	Federal Tax Credit	(667,033) (5,117)
	Federal Income Tax	(3,488,183) (371,099)