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

		(a)	,	(b)		(c)	·pe.	(d)		(e)		(f)		(g)
	Un	adjusted Results		Restating	-	Total Adjusted			Ad	justed Results at			A	ijusted Results
		2013 CBR	4	Adjustments		Actual Results		Adjustments		Present Rates	Pi	rice Change		h 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	\$		\$	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
7 Operating Expenses:														
8 Steam Production	s	59,484,322	\$	2,343,667	\$	61,827,989	s	5,079,244	s	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	\$	303,885	\$	27,389,656	\$	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 16 Sales	\$	11,445,807	\$ \$	(10,683,513)	\$ ¢	762,294	\$ ¢	21,520	\$ \$	783,814			\$ \$	783,814
17 Administrative & General	s	13,226,426	\$	(1,360,416)	э \$	11,866,010	э S	313,214	s S	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												.,		
20 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	\$	(,	\$	20,852,236	\$	315,280	\$	21,167,516
23 Income Taxes: Federal	\$	1,000,694	\$	7,624,348	\$	8,625,042	\$	(3,488,183)	\$	5,136,859	\$	2,582,354	\$	7,719,214
24 : State 25 Deferred Income Taxes	\$ \$	4 870 545	\$	(1.356.007)	\$	2 514 449	\$ ¢	2 241 244	\$	5 855 700			\$ \$	5 855 702
25 Deferred Income Taxes 26 Investment Tax Credit Adj.	\$	4,870,545	\$ \$	(1,356,097)	\$ \$	3,514,448	\$ \$	2,341,344	\$ \$	5,855,792			\$ \$	5,855,792
27 Misc. Revenue & Expense	s	17,412	\$	(3,490)	э \$	13.922	э S	(776,049)	\$ \$	(762,127)			\$	(762,127)
28 Total Operating Expenses:	\$	307,222,856	\$	32,812,907	\$	340,035,763	\$		\$	292,446,371	\$	2,944,930	\$	295,391,302
29						,,								
30 Net Operating Revenue :	\$	40,389,777	\$	14,571,479	\$	54,961,256	\$	226,529	\$	55,187,785	\$	4,795,803	\$	59,983,587
31														
32 Rate Base:														
33 Electric Plant in Service	\$	1,647,982,661	\$	63,205,959	\$		\$	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 36 Electric Plant Acq Adi	\$	13,696,536	\$ \$	(5,468,735)	\$ \$	8,227,801	\$ \$	(202,652)	\$ ¢	8,025,150			\$ \$	8,025,150
<ul><li>36 Electric Plant Acq Adj</li><li>37 Nuclear Fuel</li></ul>			э \$	-	ф с	-	5 S	-	\$ \$	-			s	-
38 Prepayments	s	1,743,279	\$	(1,743,279)	\$	- 0	ŝ	_	\$	- 0			ŝ	- 0
39 Fuel Stock	\$	6,914,149	\$	(6,914,149)	\$	ů 0	ŝ	-	\$	0			ŝ	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
45 46 Deductions:														
<ul> <li>46 Deductions:</li> <li>47 Accum. Prov. for Depreciation</li> </ul>	\$	(609,540,662)	\$	(29,125,686)	\$	(638,666,348)	s	(967,568)	\$	(639,633,916)			\$	(639,633,916)
48 Accum. Prov. for Amortization	\$	(46,230,330)	\$	(38,827)	э \$	(46,269,157)		-	э \$	(46,269,157)			\$	(46,269,157)
49 Accum. Deferred Income Tax	\$	(231,233,127)	\$		\$	(244,528,743)	ŝ	(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: 55	\$	(893,612,218)	\$	(46,384,674)	\$	(939,996,892)	\$	(3,513,359)	\$	(943,510,251)	\$	-	\$	(943,510,251)
56 Total Rate Base:	\$	788,256,374	¢	24,348,018	¢	812,604,392	¢	37,021,053	¢	849,625,445	¢		s	849,625,445
57 Total Rate Base.	Ģ	788,250,574	φ	24,348,018	φ	812,004,392	φ	57,021,055	Ģ	849,023,443	φ		ę	849,023,443
58 Return on Rate Base	-	5.124%	_			6.764%				6.496%	-		-	7.060%
59			_											,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
60 TAX CALCULATION	1										-	35.00%		
61 Operating Revenue	\$	46,261,016		\$20,839,730	\$	67,100,746		(920,310)	\$	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
67 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
68 Income Berore Tax 69 State Income Tax	¢ \$	18,029,780		21,785,855	\$ \$	40,415,633		(8,000,430)	5 \$	32,333,203		7,378,137	\$	39,731,300
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			\$	11,323,621		2,582,354	\$	13,905,976
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 Adjustment- Staff vs. Pacificorp

				Summary of Adj	ustn	ent- Staff vs. I	acificorp						·
				PacifiCorp's				Staff			s	staff's ROR	
		Adi.	NOI	Net Rate Base	,	Revenue Requirement	NOI	Net Rate Base		Revenue		Revenue Requirement	Revenue
									1	Requirement	P		Requirement
		No.	Impact	Impact	Im	pact per Filing <sup>1</sup>	Impact	Impact		Impact	-	Impact	Difference
1	Per Books		\$ 40,389,777	\$ 788,256,374	\$	32,401,496	\$ 40 389 777	\$ 788,256,374	ŝ	32,401,496	s	24,632,593	\$ (7,768,903)
2	Adjustments		\$ 40,307,111	\$ 100,250,514	φ	52,401,490	\$ 40,507,777	\$ 700,250,574	φ	52,401,490	Ş	24,032,375	\$ (1,100,705)
3	REVENUE										ĺ		
4	Temperature Normalization	3.1	(3,700,295)	-	\$	5,973,999	(3,700,295)	-	\$	5,973,999	\$	5,972,553	(1,446)
5	Revenue Normalizing	3.2	(4,827,929)	-	\$	7,794,526	(4,827,929)	-	\$	7,794,526	\$	7,792,639	(1,887)
	Effective Price Change	3.3	11,066,786	-	\$	(17,866,945)	11,066,786	-	\$	(17,866,945)	\$	(17,862,619)	4,326
	SO2 Emission Allowances Sales	3.4	481,474	(249,925)	\$	(808,271)	481,474	(249,925)	\$	(808,271)	\$	(805,614)	2,657
	REC Revenues	3.5	(1,464,670)	-	\$	2,364,660	(1,464,670)	-	\$	2,364,660	\$	2,364,087	(573)
	Wheeling Revenue	3.6	225,696	-	\$	(364,378)	225,696	-	\$	(364,378)	\$	(364,290)	88
	Ancillary Revenue	3.7 3.8	26,862	-	\$ \$	(43,367)	26,862	-	\$ \$	(43,367)	\$	(43,357)	10 88.934
	Schedule 300 Fee Change Wind Wake Loss Revenue	3.8	55,086 16,828	-	ծ Տ	(88,934) (27,168)	16,828	-	\$ \$	- (27,168)	3 \$	(27,161)	
12	willd wake Loss Revenue	5.9	10,828	-	ф	(27,108)	10,828	-	\$	(27,108)	3	(27,101)	'
14	O & M										ĺ		
	Miscellaneous General Expense	4.1	14.374	-	\$	(23,206)	14.374	-	s	(23,206)	s	(23,201)	5
	Wage & Employee Benefits - Restating	4.2	30,933	-	\$	(49,940)	30,933	-	ŝ	(49,940)	ŝ	(49,928)	12
	Wage & Employee Benefits - Pro Forma	4.3	(801,979)	-	\$	1,294,767	(801,979)	-	\$	1,294,767	\$	1,294,453	(314)
	Irrigation Load Control Program	4.4	3,472	-	\$	(5,605)	3,472	-	\$	(5,605)	\$	(5,604)	1
	Remove Non-Recurring Entries	4.5	(101,034)	-	\$	163,115	(101,034)	-	\$	163,115	\$	163,076	(39)
	DSM Revenue & Expense Removal	4.6	6,923,690	-	\$	(11,178,059)	6,923,690	-		(11,178,059)		(11,175,352)	2,707
	Insurance Expense	4.7	1,590,633	-	\$	(2,568,022)	1,744,866	-	\$	(2,817,027)		(2,816,345)	(248,323)
	Advertising Expense	4.8	261	-	\$	(421)	261	-	\$	(421)	\$	(421)	
23	Memberships & Subscriptions	4.9	(973)	-	\$	1,570	(973)	-	\$	1,570	\$	1,570	-
24	Uncollectible Expense	4.10	(274,576)	-	\$	443,294	(274,576)	-	\$	443,294	\$	443,186	(108)
	Legal Expenses	4.11	(139,979)	-	\$	225,992	(139,979)	-	\$	225,992	\$	225,937	(55)
	Collection Agency Fees IHS Escelation	4.12 4.13	27,339 (936,191)	-	\$ \$	(44,138) 1,511,448	-	-	\$ \$	-	\$ \$	-	44,138 (1,511,448)
27	ILIS ESCEIAUOII	4.15	(936,191)	-	э	1,511,448	-	-	\$	-	3	-	(1,311,448)
29	POWER COSTS										í i		1
	Net Power Costs Restating	5.1	7,484,568	-	\$	(12,083,577)	7,484,568	-	\$	(12,083,577)	s	(12,080,652)	2,925
	Net Power Costs Pro Forma	5.1.1	(5,539,982)	-	\$	8,944,111	590,409	-	s	(953,194)		(952,964)	(9,897,075)
	James River Royalty Offset	5.2	441,934	-	\$	(713,488)	441,934	-	ŝ	(713,488)	\$	(713,315)	173
	Colstrip =3 Removal	5.3	314,398	(8,567,345)	\$	(1,568,475)	314,398	(8,567,345)	\$	(1,568,475)	\$	(1,483,743)	84,732
34											ĺ		
35	DEPRECIATION/AMORTIZATION										ĺ		
	Hydro Decommissioning	6.1	(3,781)	(212,765)		(20,242)	(3,781)	(212,765)		(20,242)		(18,142)	2,100
37	Depreciation/Amortization Reserve to EOP	6.2	-	(6,526,993)		(808,234)	-	(6,526,993)		(808,234)		(743,775)	64,459
	Proposed Depreciation Rates - Expense	6.3	(1,249,180)	(1,249,180)		1,862,073	(1,249,180)	(1,249,180)		1,862,073	\$	1,873,922	11,849
	Vehicle Depreciation Study	6.4	74,724	(143,764)	\$	(138,441)	74,724	(143,764)	\$	(138,441)	\$	(136,992)	1,449
40 41	TAX ADJUSTMENTS										ĺ		
	Interest True Up	7.1	(87,526)		\$	141,308	277,542		s	(448,082)	\$	(447,974)	(589,282)
	Property Tax Expense	7.2	(335,269)	-	ŝ	541,280	211,342	-	s	(448,082)	ŝ	(447,974)	(541,280)
43	Renewable Energy Tax Credit	7.3	661,917		ŝ	(1,068,642)	661.917		ŝ	(1.068.642)	ŝ	(1.068.383)	(541,280) 259
45	Power Tax ADIT Balance	7.4	-	(1,637,024)	\$	(202,712)	-	(1,637,024)	\$	(202,712)	\$	(186,545)	16,167
	WA Low Income Tax Credit	7.5	(25,873)		ŝ	41,771	-	-	ŝ	-	ŝ	-	(41.771)
	WA Flow-Through	7.6	407,649	(9,662,969)	\$	(1,854,696)	407,649	(9,662,969)		(1,854,696)		(1,759,107)	95,589
48	Remove Deferred State Tax Expense	7.7	493,727	246,864	\$	(766,536)	493,727	246,864	\$	(766,536)	\$	(768,781)	(2,245)
49	WA Public Utility Tax Adj.	7.8	524,708	-	\$	(847,124)	524,708	-	\$	(847,124)	\$	(846,919)	205
50											ĺ		
51	RATE BASE										ĺ		
	Jim Bridger Mine Rate Base Adjustment	8.1	(138,615)	26,734,872		3,534,355	(138,615)	26,734,872		3,534,355	\$	3,270,272	(264,083)
	Environmental Remediation	8.2	(171,517)	(250,034)		245,947	(171,517)	(250,034)		245,947	\$	248,349	2,402
	Customer Advances for Construction	8.3	-	(481,414)		(59,613)	-	(481,414)		(59,613)	\$	(54,859)	4,754
	Major Plant Additions Miccellancous Pate Pase Adi	8.4 8.5	(633,489)	37,099,266	\$ \$	5,616,730	(633,489)	37,099,266	\$ ¢	5,616,730	\$ \$	5,250,096	(366,634)
	Miscellaneous Rate Base Adj. Powerdale Hydro Removal	8.5 8.6	(58.361)	(23,721,364) 97,700	\$	(2,937,405) 106,320	(58.361)	(23,721,364) 97,700	5	(2,937,405) 106,320	s	(2,703,137) 105,332	234,268 (988)
	Removal of Colstrip =4 AFUDC	8.7	(38,361) 17,991	(360,049)	э \$	(73,630)	(38,361) 17,991	(360,049)	\$ \$	(73,630)	3 \$	(70,067)	(988) 3,563
59	Trojan Unrecovered Plant Adjustment	8.8	(99,762)	(83,643)		(73,030)	(99,762)	(83,643)		150,705	s	151,492	787
	Customer Service Deposits	8.9	(2,710)			(411,832)	(2,710)	(3,361,134)		(411,832)	ŝ	(378,639)	33,193
	Regulatory Asset Amortization	8.10	(1,950,000)	-	\$	3,148,208	(2,944,621)	-	\$	4,753,989	\$	4,752,838	1,604,630
	Misc. Asset Sales and Removals	8.11	236,963	-	\$	(382,568)	236,963	-	\$	(382,568)	\$	(382,476)	92
	Adjust AMA Plant Balance to EOP	8.12	-	22,392,711	\$	2,772,878	-	22,392,711	\$	2,772,878	\$	2,551,732	(221,146)
64	Investor Supplies working Capital	8.13	-	31,018,483	\$	3,841,004	-	31,018,483	\$	3,841,004	\$	3,534,670	(306,334)
65											۱.		1
	Production Factor	9.1	(650,290)	286,777	\$	1,085,383	(650,290)	286,777	\$	1,085,383	\$	1,082,297	(3,086)
67	Total Adjustments		48,317,806	849,625,445		27,201,271	55,187,785	849,625,445		16,109,925	L	7,740,732	(19,460,539)
68											1		
69 70	Adjusted Results at Company's ROR and Conver	sion			\$ \$	27,201,269			\$	16,109,923			
	At Staff's ROR and Conversion Percentage Increase in Revenues				\$	18,829,393 5.85%			\$	7,740,733 2.41%			
72	recentage increase in Revenues					3.63%				2.41%	1		
	Conversion Factor					0.61940				0.61955	L		
74						0.01740				0.01700	1		
	Capital Structure			PacifiCorp						Sta	aff		
76			Structure		W	eighted Cost		Structure					Weighted Cost
77	Long-term De	bt	48.25%	5.18%	_	2.499%		50.62%		5.18%		2.62%	2.622%
78	Short term De		0.00%	0.00%		0.000%		0.00%		0.00%		0.00%	0.000%
	Preferred Sto		0.02%	6.75%		0.001%		0.28%		5.43%		0.02%	0.015%
79		-l	51.73%	10.00%		5.173%		49.10%		9.00%		4.42%	4.419%
80	Common Sto			10.0070						2.0070			
	Common Sto Weighted Average Cost of Capit		100.00%	10.00%		7.670%		100.00%		2.0070		7.060%	7.060%

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Calculation of Revenue Requirement Deficiency or (Excess):

		PacifiCorp (as Filed)	Staff	Difference
1	Net Rate Base - Washington Jurisdiction	\$ 849,625,445	\$ 849,625,445	
2				
3	Proposed Rate of Return	7.6700%	7.0600%	-0.6100%
4				
5	Net Operating Income Requirement	\$ 65,166,272	\$ 59,983,556	(5,182,715)
6				
7	Proforma Net Operating Income	\$ 48,317,806	\$ 55,187,785	6,869,979
8				
9	Net Operating Income Deficiency	\$ 16,848,466	\$ 4,795,771	(12,052,695)
10				
11	NOI > Revenue Conversion Factor	61.940%	61.9550%	
12				
13	Revenue Requirement Deficiency (line 9/line 11)	\$ 27,201,269	\$ 7,740,733	(19,460,536)

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Conversion Factor

		(a) Company		(a) <b>Staff</b>	
	Operating Revenue	100.0000%		100.0000%	
	Operating Revenue Deductions:				
3		0.634%		0.611%	
4	• ,, , , , , , , , , , , , , , , , , ,	3.873%		3.873%	
5		0.200%		0.200%	
6	Sub-Total	95.293%		95.316%	
7 8	State Income Tax	0.000%		0.000%	
9 10		95.2930%		95.3160%	
11 12	Federal Income Tax @ 35%	33.3526%		33.3606%	
13					
14	Net Operating Income Conversion Factor	61.9400%		61.9550%	
15 16	Company uses inverse known as "Net to Gross Bump-up".	161.44660%		161.40750%	
17					
	Revenue Sensitive Tax Rates:	0.604000		0 (1100/	
19	e	0.6340%		0.6110%	
20 21		4.0730%		4.0730%	
21				0.35	
	Uncollectible Accounts:			0.55	
23		\$ 2,038,688	\$	1,963,863	Line 42
25				321,605,659	Page 1 - (e)9
26		0.6340%			Line 24/Line 25
27					
28					
29					
30	Customer Accounts Expense Breakdown (JAM Output)				
31	*	S	\$	-	
32		CN	\$	168,767	
33			\$	168,767	
34		S	\$	792,591	
36	<b>0</b> 1	S CN	\$	148,291	
37		CIV	\$	940,882	
38			Ψ	910,002	
39		S	\$	667,817	
40		CN	\$	3,142,045	
41			\$	3,809,862	
42					
43	904 Uncollectible Accounts	S	\$	1,963,863	
44		SG	\$	-	
45		CN	\$	1,191	
46			\$	1,965,054	
47		a	¢		
48	*	S	\$	-	
49		CN	\$	5,067	
50 51			\$	5,067	
	Total Customer Account Expense		\$	6,889,631	Page 1 - (e)14
53			Ψ	0,007,001	1 460 1 (0)14
55					

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Weighted Average Cost of Capital

	COMPANY 2	PROPOSED			
1	Type of Capital	Cap.Structure	<u>Cost</u>	Weighted Cost	Debt Rate
2 Long-term Debt		48.25%	5.18%	2.499%	
3 Short term Debt		0.00%	0.00%	0.000%	2.499%
4 Preferred Stock		0.02%	6.75%	0.001%	
5 Common Stock		51.73%	10.00%	5.173%	
6	Weighted Average Cost of Capital	100.00%		7.670%	
7					
8					
9	STAFF PR	OPOSED			
10					
11	Type of Capital	Cap.Structure	<u>Cost</u>	Weighted Cost	Debt Rate
12 Long-term Debt		50.62%	5.18%	2.622%	
13 Short term Debt		0.00%	0.00%	0.000%	2.622%
14 Preferred Stock		0.28%	5.43%	0.015%	
15 Common Stock		49.10%	9.00%	4.419%	
16	Weighted Average Cost of Capital	100.00%		7.060%	

imary of Adjustments (Restating & Pro Forma)	1					
	TOTAL>	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	2 005 470	(5 602 761)	(7 127 591)	17 025 825		
2 Interdepartmental	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-
3 Special Sales	2,069,902		-	-		
4 Other operating revenues	(5,953,858)	-	_	_	-	(2,253,339
5 Total Operating Revenues	21,524	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339
6	,			<i>, ,</i>		
7 Operating Expenses:						
8 Steam Production	7,422,911	-	-	-	-	
9 Nuclear Production	-	-	-	-	-	
0 Hydro Production	76,279	-	-	-	-	
1 Other Power Supply	(20,587,736)	-	-	-	-	
2 Transmission	4,055,380	-	-	-	-	
3 Distribution	(112,754)	-	-	-	-	
4 Customer Accounting	542,504	-	-	-	-	
5 Customer Service & Info	(10,661,993)	-	-	-	-	
6 Sales	-	-	-	-	-	
Administrative & General Total O&M Expense	(1,047,202)	-	-	-	-	
3 Total O&M Expense	(20,312,610)	-	-	-	-	
Depreciation	1,960,209					
Amortization	1,960,209 82,362	-	-	-	-	
Taxes Other than Income	(848,318)	-	-	-	-	
I faxes Other than Income I Income Taxes: Federal	(848,318) 4,136,165	(1,992,466)	(2,599,655)	- 5,959,039	(681)	(788,669
3 : State	4,150,105	(1,772,400)	(2,377,033)	5,757,059	(001)	(700,00)
Deferred Income Taxes	- 985,247	-	-	-	295,256	
Investment Tax Credit Adj.	965,247	-	-	-	295,250	
5 Misc. Revenue & Expense	(779,539)	-	-	-	(776,049)	
Total Operating Expenses:	(14,776,485)	(1,992,466)	(2,599,655)	5,959,039	(481,474)	(788,669
Total Operating Expenses.	(14,770,483)	(1,992,400)	(2,399,033)	5,959,059	(481,474)	(788,00)
Net Operating Income:	14,798,008	(3,700,295)	(4,827,929)	11,066,786	481,474	(1,464,670
	,	(0,000,270)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	,	(1,101,01
Rate Base:						
Electric Plant in Service	103,943,023	-	-	-	-	
Plant Held for Future Use		-	-	-	-	
Misc. Deferred Debits	(5,671,386)	-	-	-	-	
Electric Plant Acq Adj	(0,0000,000)	-	-	-	-	
Nuclear Fuel	-	-	-	-	-	
Prepayments	(1,743,279)	-	-	-	-	
Fuel Stock	(6,914,149)	-	-	-	-	
Material & Supplies	(6,926,885)	-	-	-	-	
) Working Capital	28,579,779	-	-	-	-	
Weatherization Loans	-	-	-	-	-	
2 Misc. Rate Base	-	-	-	-	-	
3 Total Electric Plant:	111,267,104	-	-	-	-	
4						
5 Deductions:						
5 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	-	
3 Accum. Deferred Income Tax	(15,438,661)	-	-	-	152,821	
Unamortized ITC	1,646	-	-	-	-	
) Customer Advances for Const.	(481,414)	-	-	-	-	
Customer Service Deposits	(3,361,134)	-	-	-	-	
2 Miscellaneous Deductions	(486,388)	-	-	-	(402,746)	
Total Deductions:	(49,898,033)	-	-	-	(249,925)	
5						
Total Rate Base:	61,369,071	-	-	-	(249,925)	
TAX CALCULATION	State Income Tax Rate					
Per Company	Federal Income Tax Rate		35%			
cross check	19,919,420	/=	( <b>7</b> 1 <b>7 7 7 7 7 7</b>	10.000-000-		(0
Operating Revenue	19,919,420	(5,692,761)	(7,427,584)	17,025,825	776,049	(2,253,33
Other Deductions		-	-	-	-	
5 Interest (AFUDC)	-	-	-	-	-	
Interest	792,978	-	-	-	-	
Schedule "M" additions	1,856,536	-	-	-	58	
3 Schedule "M" deductions	7,259,555	-	-	-	778,052	
		/=	( <b>7</b> 1 <b>7 7 7 7 7 7</b>	10.000-000-		(0
0 Income Before Tax	13,723,423	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,33
1 State Income Tax	-	-	-	-	- (1.045)	(0.050.55
2 Taxable Income	13,723,423	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,33
3 Federal Income Tax Before Credits	4,803,198	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,66
4 Federal Tax Credit	(667,033)	-	-	-	-	
5 Federal Income Tax	4,136,165	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,66

minary of Aujustments (Restaring & FTO FOrma)					
	TOTAL>	3.6	3.7	3.8	3.9

		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
Operating Revenues:	2 005 170				
1 General Business Revenues 2 Interdepartmental	3,905,479	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	235,094	41,326		25,889
5 Total Operating Revenues	21,524	235,094	41,326	-	25,889
6	,	,	/		- ,
7 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	(112,130)	-	-	-
13 Distribution	(112,754)	-	-	-	-
4 Customer Accounting	542,504	-	-	-	-
5 Customer Service & Info	(10,661,993)	-	-	-	-
6 Sales 7 Administrative & General	- (1.047.202)	-	-	-	-
	(1,047,202)	- (112.120)	-	-	-
8 Total O&M Expense	(20,312,610)	(112,130)	-	-	-
9 Depreciation	1,960,209				
0 Amortization	82,362				-
1 Taxes Other than Income	(848,318)				
2 Income Taxes: Federal	4,136,165	121,528	- 14,464	-	- 9,061
3 : State	-	-	-	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
4 Deferred Income Taxes	985,247		-	-	-
25 Investment Tax Credit Adj.		-	-	-	-
6 Misc. Revenue & Expense	(779,539)		-	-	-
7 Total Operating Expenses:	(14,776,485)	9,398	14,464	-	9,061
28		,	,		,
9 Net Operating Income:	14,798,008	225,696	26,862	-	16,828
30					
1 Rate Base:					
2 Electric Plant in Service	103,943,023	-	-	-	-
3 Plant Held for Future Use	-	-	-	-	-
4 Misc. Deferred Debits	(5,671,386)	-	-	-	-
5 Electric Plant Acq Adj	-	-	-	-	-
66 Nuclear Fuel	-	-	-	-	-
7 Prepayments	(1,743,279)	-	-	-	-
8 Fuel Stock	(6,914,149)		-	-	-
9 Material & Supplies 0 Working Capital	(6,926,885)	-	-	-	-
11 Weatherization Loans	28,579,779	-	-	-	-
12 Misc. Rate Base	-			-	
Total Electric Plant:	111,267,104	-	-		
4	111,207,104				
5 Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
7 Accum. Prov. for Amortization	(38,827)	-	-	-	-
8 Accum. Deferred Income Tax	(15,438,661)	-	-	-	-
9 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53					
4 Total Deductions:	(49,898,033)	-	-	-	-
5					
Total Rate Base:	61,369,071	-	-	-	-
59					
50 TAX CALCULATION	State Income Tax Rate				
51 Per Company	Federal Income Tax Rate				
52 cross check	19,919,420				
3 Operating Revenue	19,919,420	347,224	41,326	-	25,889
4 Other Deductions		-	-	-	-
55 Interest (AFUDC)	-	-	-	-	-
66 Interest	792,978	-	-	-	-
7 Schedule "M" additions	1,856,536	-	-	-	-
58 Schedule "M" deductions	7,259,555	-	-	-	-
59	10 700 100	247.224	41.200		<b>3</b> 5 000
	13,723,423	347,224	41,326	-	25,889
			-	-	
1 State Income Tax	-	247 024	41.007		A
71 State Income Tax 72 Taxable Income	13,723,423	347,224	41,326	-	
71 State Income Tax 72 Taxable Income 73 Federal Income Tax Before Credits	4,803,198	121,528	14,464	-	25,889 9,061
70 Income Before Tax 71 State Income Tax 72 Taxable Income 73 Federal Income Tax Before Credits 74 Federal Tax Credit 75 Federal Income Tax				-	

		4.1	4.2	5	
		Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
Operating Revenues:		5	C		C C
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	-	-	-	-
6 7 Operating Expenses:					
8 Steam Production	7,422,911		(8,712)	225,878	_
9 Nuclear Production	7,422,711		(0,712)	223,070	
0 Hydro Production	76,279	_	(4,029)	104,470	-
1 Other Power Supply	(20,587,736)	(571)	(4,862)	126,049	(5,011
2 Transmission	4,055,380	-	(2,512)	65,116	
3 Distribution	(112,754)	(125)	(9,992)	259,056	-
4 Customer Accounting	542,504	(1,703)	(5,409)	140,246	-
5 Customer Service & Info	(10,661,993)	(2,911)	(830)	21,520	(330)
6 Sales	-	-	-	-	-
7 Administrative & General	(1,047,202)	(9,144)	(11,243)	291,478	-
8 Total O&M Expense	(20,312,610)	(14,454)	(47,589)	1,233,813	(5,341)
9 Depreciation	1,960,209	-	-	-	-
0 Amortization	82,362	-	-	-	-
1 Taxes Other than Income	(848,318)	-	-	-	-
2 Income Taxes: Federal	4,136,165	7,740	16,656	(431,834)	1,869
3 : State	-	-	-	-	-
4 Deferred Income Taxes	985,247	-	-	-	-
5 Investment Tax Credit Adj.	-	-	-	-	-
6 Misc. Revenue & Expense	(779,539)	(7,660)	-	-	-
Total Operating Expenses:	(14,776,485)	(14,374)	(30,933)	801,979	(3,472)
8		14.074	20.022	(001.070)	0.470
9 Net Operating Income:	14,798,008	14,374	30,933	(801,979)	3,472
0					
1 Rate Base:					
2 Electric Plant in Service	103,943,023	-	-	-	-
3 Plant Held for Future Use	-	-	-	-	-
4 Misc. Deferred Debits	(5,671,386)	-	-	-	-
5 Electric Plant Acq Adj	-	-	-	-	-
6 Nuclear Fuel	-	-	-	-	-
7 Prepayments	(1,743,279)	-	-	-	-
8 Fuel Stock	(6,914,149)	-	-	-	-
9 Material & Supplies	(6,926,885)	-	-	-	-
0 Working Capital	28,579,779	-	-	-	-
1 Weatherization Loans	-	-	-	-	-
2 Misc. Rate Base	-	-	-	-	-
3 Total Electric Plant:	111,267,104	-	-	-	-
4 5					
5 Deductions:	(20,002,254)				
6 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
7 Accum. Prov. for Amortization	(38,827)	-	-	-	-
8 Accum. Deferred Income Tax	(15,438,661)	-	-	-	-
9 Unamortized ITC 0 Customer Advances for Const	1,646	-	-	-	-
0 Customer Advances for Const.	(481,414)	-	-	-	-
1 Customer Service Deposits 2 Miscellaneous Deductions	(3,361,134)	-	-	-	-
	(486,388)	-	-	-	-
3	(40 909 022)				
4 Total Deductions:	(49,898,033)	-	-	-	-
5 Total Rate Base:	61,369,071				
9 <b>I Otal Kate Base:</b>	01,309,0/1	-	-	-	-
	ate Income Tax Rate				
	deral Income Tax Rate				
2 cross check	19,919,420				
2 Cross check 3 Operating Revenue	19,919,420	22,114	47,589	(1,233,813)	5,341
4 Other Deductions .	19,919,420	22,114	+1,009	(1,233,013)	5,341
5 Interest (AFUDC)		-	-	-	-
6 Interest	792,978	-	-	-	-
7 Schedule "M" additions		-	-	-	-
8 Schedule "M" additions	1,856,536 7,259,555	-	-	-	-
9	7,259,555	-	-	-	-
9 0 Income Before Tax	13 772 172	22,114	17 580	(1 222 812)	5,341
	13,723,423	22,114	47,589	(1,233,813)	5,341
1 State Income Tax 2 Taxable Income	13,723,423	22,114	47,589	(1,233,813)	- 5,341
					,
73 Federal Income Tax Before Credits 74 Federal Tax Credit	4,803,198 (667,033)	7,740	16,656	(431,834)	1,869
I FOUCIAL LAX CLEUIL		-	-	-	-
75 Federal Income Tax	4,136,165	7,740	16,656	(431,834)	1,869

4.1

4.2

4.3

ninary of Aujustments (Restaung & Pro Forma)						
	TOTAL>	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	2,069,902	-	-	-	-	
3 Special Sales 4 Other operating revenues	(5,953,858)	(158,115)	-	-	-	
5 Total Operating Revenues	21,524	(158,115)		-	-	
5	21,021	(100,110)				
7 Operating Expenses:						
8 Steam Production	7,422,911	(2,678)	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-
) Hydro Production	76,279	-	-	-	-	
1 Other Power Supply 2 Transmission	(20,587,736) 4,055,380	-	-	(39,319) 118,385	-	
3 Distribution	(112,754)			(313,797)	-	
4 Customer Accounting	542,504	-	-	(515,777)	-	
5 Customer Service & Info	(10,661,993)	-	(10,677,589)	-	(305)	
5 Sales	-	-	-	-	-	
Administrative & General	(1,047,202)	-	-	(1,773,629)	(97)	1,497
3 Total O&M Expense	(20,312,610)	(2,678)	(10,677,589)	(2,008,360)	(402)	1,497
Depreciation	1,960,209	-	-	-	-	
) Amortization	82,362	-	-	-	-	
1 Taxes Other than Income 2 Income Taxes: Federal	(848,318) 4,136,165	(54,403)	3,753,899	263,494	- 141	(524
3 : State		(54,405)		- 205,494	-	(52-
4 Deferred Income Taxes	985,247	-	-	-	-	
5 Investment Tax Credit Adj.	· -	-	-	-	-	
5 Misc. Revenue & Expense	(779,539)	-	-	-	-	
7 Total Operating Expenses:	(14,776,485)	(57,081)	(6,923,690)	(1,744,866)	(261)	973
	14 500 000	(101.02.0)	6 000 600	1 7 4 4 9 4 4	2.01	(07)
Net Operating Income:	14,798,008	(101,034)	6,923,690	1,744,866	261	(973
Rate Base:						
2 Electric Plant in Service	103,943,023	-	-	-	-	
3 Plant Held for Future Use	-	-	-	-	-	
Misc. Deferred Debits	(5,671,386)	-	-	-	-	-
5 Electric Plant Acq Adj	-	-	-	-	-	
5 Nuclear Fuel	-	-	-	-	-	
7 Prepayments	(1,743,279)	-	-	-	-	
8 Fuel Stock	(6,914,149)	-	-	-	-	
<ul> <li>Material &amp; Supplies</li> <li>Working Capital</li> </ul>	(6,926,885) 28,579,779	-	-	-	-	
Working Capital Weatherization Loans	28,379,779	-	-	-	-	
2 Misc. Rate Base	-	-	-	_	-	
Total Electric Plant:	111,267,104	-	-	-	-	
4	,, .					
5 Deductions:						
6 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	-	
3 Accum. Deferred Income Tax	(15,438,661)	-	-	-	-	
9 Unamortized ITC	1,646	-	-	-	-	
Customer Advances for Const.	(481,414)	-	-	-	-	
1 Customer Service Deposits 2 Miscellaneous Deductions	(3,361,134) (486,388)	-	-	-	-	
3	(480,588)	-	-	-	-	
Total Deductions:	(49,898,033)	-	-	-	-	
5	(1),0) 0,000)					
5 Total Rate Base:	61,369,071	-	-	-	-	
)						
) TAX CALCULATION	State Income Tax Rate					
Per Company	Federal Income Tax Rate					
2 cross check 3 Operating Revenue	19,919,420 19,919,420	(155,437)	10 677 580	2,008,360	402	(1.40)
Other Deductions	19,919,420	(155,457)	10,677,589	2,008,300	402	(1,49)
5 Interest (AFUDC)	•	-	-	-	-	
5 Interest	792,978	-	-	-	-	
Schedule "M" additions	1,856,536	_	47,838	-	-	
3 Schedule "M" deductions	7,259,555	-		1,255,521	-	
)	, , , , , , , , , , , , , , , , , , , ,					
0 Income Before Tax	13,723,423	(155,437)	10,725,427	752,839	402	(1,49
1 State Income Tax	-	-	-	-	-	
2 Taxable Income	13,723,423	(155,437)	10,725,427	752,839	402	(1,49
3 Federal Income Tax Before Credits	4,803,198	(54,403)	3,753,899	263,494	141	(52-
4 Federal Tax Credit	(667,033)	-	-	-	-	
5 Federal Income Tax	4,136,165	(54,403)	3,753,899	263,494	141	(52

unimary of Aujustments (Restating & FTO Forma)					
	TOTAL>	4.10	4.11	4.12	4.13

		Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insigh Escalation
Operating Revenues:	2 005 470	_			
1 General Business Revenues 2 Interdepartmental	3,905,479	-	-	-	
3 Special Sales	2,069,902	-	-	-	
4 Other operating revenues	(5,953,858)	-	-	-	
5 Total Operating Revenues	21,524			-	
5	,				
7 Operating Expenses:					
8 Steam Production	7,422,911	-	8,569	-	
9 Nuclear Production	-	-	-	-	
0 Hydro Production	76,279	-	(343)	-	
1 Other Power Supply	(20,587,736)	-	(61,551)	-	
2 Transmission	4,055,380	-	(5,247)	-	
3 Distribution	(112,754)	-	(29,261)	-	
4 Customer Accounting	542,504	422,425	(2,949)	-	
5 Customer Service & Info	(10,661,993)	-	-	-	
6 Sales	-	-		-	
7 Administrative & General	(1,047,202)	-	306,135	-	
8 Total O&M Expense	(20,312,610)	422,425	215,352	-	
9 Depreciation	1,960,209	-	-	-	
0 Amortization	82,362	-	-	-	
1 Taxes Other than Income	(848,318)	-	-	-	
2 Income Taxes: Federal	4,136,165	(147,849)	(75,373)	-	
3 : State	-	-	-	-	
4 Deferred Income Taxes	985,247	-	-	-	
5 Investment Tax Credit Adj.	-	-	-	-	
6 Misc. Revenue & Expense	(779,539)	-	120.070	-	
7 Total Operating Expenses:	(14,776,485)	274,576	139,979	-	
Net Operating Income:	14,798,008	(274,576)	(139,979)	-	
) Att Optiming meaner	14,750,000	(274,570)	(15),)))		
Rate Base:					
2 Electric Plant in Service	103,943,023	-		-	
3 Plant Held for Future Use	105,945,025				
4 Misc. Deferred Debits	(5,671,386)	-		-	
5 Electric Plant Acq Adj	(0,071,000)	-		-	
5 Nuclear Fuel	-	-		-	
7 Prepayments	(1,743,279)	_	-	-	
8 Fuel Stock	(6,914,149)	-		-	
9 Material & Supplies	(6,926,885)	-	-	-	
) Working Capital	28,579,779	-	-	-	
1 Weatherization Loans		-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	111,267,104	-	-	-	
4	,				
5 Deductions:					
5 Accum. Prov. for Depreciation	(30,093,254)	-		-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
3 Accum. Deferred Income Tax	(15,438,661)	-	-	-	
9 Unamortized ITC	1,646	-	-	-	
Customer Advances for Const.	(481,414)	-	-	-	
Customer Service Deposits	(3,361,134)	-	-	-	
2 Miscellaneous Deductions	(486,388)	-	-	-	
3					
Total Deductions:	(49,898,033)	-	-	-	
5					
Total Rate Base:	61,369,071	-	-	-	
)					
) TAX CALCULATION	State Income Tax Rate				
) TAX CALCULATION 1 Per Company	Federal Income Tax Rate				
0 TAX CALCULATION 1 Per Company 2 cross check	Federal Income Tax Rate 19,919,420	(100, 105)	(015 050)		
1 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue	Federal Income Tax Rate	(422,425)	(215,352)	-	
<ul> <li>TAX CALCULATION</li> <li>Per Company</li> <li>cross check</li> <li>Operating Revenue</li> <li>Other Deductions</li> </ul>	Federal Income Tax Rate 19,919,420 19,919,420	(422,425)	(215,352)	-	
TAX CALCULATION     Per Company     cross check     Operating Revenue     Other Deductions     Interest (AFUDC)	Federal Income Tax Rate 19,919,420 19,919,420	(422,425)	(215,352)	- -	
0 TAX CALCULATION         1 Per Company         2       cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         5 Interest	Federal Income Tax Rate 19,919,420 19,919,420	(422,425)	(215,352)	- - -	
<ul> <li>D TAX CALCULATION</li> <li>Per Company</li> <li>cross check</li> <li>Operating Revenue</li> <li>Other Deductions</li> <li>5 Interest (AFUDC)</li> <li>6 Interest</li> <li>7 Schedule "M" additions</li> </ul>	Federal Income Tax Rate 19,919,420 19,919,420	(422,425)	(215,352)	- - -	
0 TAX CALCULATION         1 Per Company         2 cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         5 Interest         7 Schedule "M" additions         8 Schedule "M" deductions	Federal Income Tax Rate 19,919,420 19,919,420	(422,425)	(215,352) - - - - -	- - - -	
0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 5 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9	Federal Income Tax Rate 19,919,420 19,919,420	-		- - - -	
<ul> <li>) TAX CALCULATION</li> <li>1 Per Company</li> <li>2 cross check</li> <li>3 Operating Revenue</li> <li>4 Other Deductions</li> <li>5 Interest (AFUDC)</li> <li>5 Interest</li> <li>7 Schedule "M" additions</li> <li>8 Schedule "M" deductions</li> <li>9 ) Income Before Tax</li> </ul>	Federal Income Tax Rate 19,919,420 19,919,420	(422,425) - - - - (422,425)	(215,352)		
<ul> <li>D TAX CALCULATION</li> <li>Per Company</li> <li>cross check</li> <li>Operating Revenue</li> <li>Other Deductions</li> <li>Interest (AFUDC)</li> <li>Interest</li> <li>Schedule "M" additions</li> <li>Schedule "M" deductions</li> <li>Income Before Tax</li> <li>State Income Tax</li> </ul>	Federal Income Tax Rate 19,919,420 19,919,420		(215,352)	- - - - - - -	
0 TAX CALCULATION         1 Per Company         2 cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         6 Interest         7 Schedule "M" additions         8 Schedule "M" deductions         9         0 Income Before Tax         1 State Income Tax         2 Taxable Income	Federal Income Tax Rate 19,919,420 19,919,420	(422,425) (422,425)	(215,352)	- - - - - - - - - - - - - 	
0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 0 Income Before Tax 1 State Income Tax 2 Taxable Income 3 Federal Income Tax Before Credits	Federal Income Tax Rate 19,919,420 19,919,420		(215,352) (215,352) (75,373)	-	
0 TAX CALCULATION 1 Per Company	Federal Income Tax Rate 19,919,420 19,919,420	(422,425) (422,425)	(215,352)		

hary of Aujustments (Restating & FTO 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	2 005 470				
2 Interdepartmental	3,905,479	-	-	-	
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	
6					
7 Operating Expenses: 8 Steam Braduction	7 422 011	2 206 800	4 462 520		
8 Steam Production 9 Nuclear Production	7,422,911	2,396,809	4,462,529	-	
0 Hydro Production	76,279	-	-	-	
1 Other Power Supply	(20,587,736)	34,894,113	(56,069,655)	-	
2 Transmission	4,055,380	310,073	3,489,790	-	
3 Distribution	(112,754)	-	-	-	
4 Customer Accounting	542,504	-	-	-	
5 Customer Service & Info	(10,661,993)	-	-	-	
6 Sales	- (1.047.202)	-	-	-	
7 Administrative & General 8 Total O&M Expense	(1,047,202) (20,312,610)	37,600,995	(48,117,337)	-	
8 Total Oxivi Expense	(20,312,010)	37,000,995	(40,117,557)	-	
9 Depreciation	1,960,209	-	-	-	(428,040
0 Amortization	82,362	-	-	-	( - ) -
1 Taxes Other than Income	(848,318)	-	-	-	(41,07
2 Income Taxes: Federal	4,136,165	4,030,152	317,912	237,964	41,61
3 : State	-	-	-	-	
4 Deferred Income Taxes	985,247	-	-	-	113,10
5 Investment Tax Credit Adj.	-	-	-	-	
6 Misc. Revenue & Expense 7 Total Operating Expenses:	(779,539) (14,776,485)	41,631,147	(47,799,425)	237,964	(314,39
8	(14,770,403)	41,031,147	(47,799,423)	237,904	(314,35
9 Net Operating Income:	14,798,008	7,484,568	590,409	441,934	314,39
0					
1 Rate Base:					
2 Electric Plant in Service	103,943,023	-	-	-	(28,327,25
3 Plant Held for Future Use	-	-	-	-	
4 Misc. Deferred Debits	(5,671,386)	-	-	-	
5 Electric Plant Acq Adj	-	-	-	-	
6 Nuclear Fuel 7 Prepayments	- (1 742 270)	-	-	-	
8 Fuel Stock	(1,743,279) (6,914,149)	-	-	-	
9 Material & Supplies	(6,926,885)	-	-	-	
0 Working Capital	28,579,779	-	-	-	
1 Weatherization Loans	-	-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	111,267,104	-	-	-	(28,327,25
4					
5 Deductions:	(20,002,254)				10 (21 20
<ul><li>6 Accum. Prov. for Depreciation</li><li>7 Accum. Prov. for Amortization</li></ul>	(30,093,254)	-	-	-	18,631,29
8 Accum. Deferred Income Tax	(38,827) (15,438,661)	-	-	-	1,126,97
9 Unamortized ITC	(15,458,001) 1,646	-			1,120,97
0 Customer Advances for Const.	(481,414)	-	-	-	1,04
1 Customer Service Deposits	(3,361,134)	-	-	-	
2 Miscellaneous Deductions	(486,388)	-	-	-	
3					
4 Total Deductions:	(49,898,033)	-	-	-	19,759,91
5					(a - ) )
6 Total Rate Base:	61,369,071	-	-	-	(8,567,34
9 0 TAX CALCULATION	State Income Tax Rate				
0 TAX CALCULATION 1 Per Company	Federal Income Tax Rate				
2 cross check	19,919,420				
3 Operating Revenue	19,919,420	11,514,720	908,321	679,898	469,11
4 Other Deductions			-		
5 Interest (AFUDC)	-	-	-	-	
6 Interest	792,978	-	-	-	
7 Schedule "M" additions	1,856,536	-	-	-	(52,18
8 Schedule "M" deductions	7,259,555	-	-	-	298,02
9 9 D.C. T.	10 700 100	11 51 4 55 5	000 001	<b>670</b> 000	110.00
0 Income Before Tax	13,723,423	11,514,720	908,321	679,898	118,90
1 State Income Tax 2 Taxable Income	13,723,423	- 11,514,720	908,321	679,898	118,90
3 Federal Income Tax Before Credits	4,803,198	4,030,152	317,912	237,964	41,61
	(667,033)	-,030,132		237,704	+1,010
4 Federal Tax Credit					

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

Summary of Adjustments (Restating & Pro Forma)	
	TOTAL>

		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreication 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	-	-	-	
6 7 Operating Expenses:					
8 Steam Production	7,422,911				(50,322
9 Nuclear Production					(50,522
0 Hydro Production	76,279	-	-	-	(16,833
1 Other Power Supply	(20,587,736)	-	-	-	(9,067
2 Transmission	4,055,380	-	-	-	(4,684
3 Distribution	(112,754)	-	-	-	(18,634
4 Customer Accounting	542,504	-	-	-	(10,104
5 Customer Service & Info	(10,661,993)	-	-	-	(1,548
6 Sales	-	-	-	-	
7 Administrative & General	(1,047,202)	-	-	-	(20,966
8 Total O&M Expense	(20,312,610)	-	-	-	(132,158
9 Depreciation	1,960,209	-	-	2,013,216	
0 Amortization	82,362		-	-	
1 Taxes Other than Income	(848,318)	-	-	-	
2 Income Taxes: Federal	4,136,165	(44,842)	-	-	(86,330
3 : State	-	-	-	-	
4 Deferred Income Taxes	985,247	48,623	-	(764,036)	143,764
5 Investment Tax Credit Adj.	-	-	-	-	
6 Misc. Revenue & Expense 7 Total Operating Expenses:	(779,539)	- 2 791		1 240 190	-
7 Total Operating Expenses: 8	(14,776,485)	3,781	-	1,249,180	(74,724
9 Net Operating Income:	14,798,008	(3,781)		(1,249,180)	74,724
	14,750,000	(5,701)		(1,24),100)	74,724
1 Rate Base:					
2 Electric Plant in Service	103,943,023	_		_	_
3 Plant Held for Future Use	105,945,025				
4 Misc. Deferred Debits	(5,671,386)				
5 Electric Plant Acq Adj	(3,071,500)				
6 Nuclear Fuel	-	-	-	-	
7 Prepayments	(1,743,279)	-	-	-	
8 Fuel Stock	(6,914,149)	-	-	-	
9 Material & Supplies	(6,926,885)	-	-	-	
0 Working Capital	28,579,779	-	-	-	
1 Weatherization Loans	-	-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	111,267,104	-	-	-	
4					
5 Deductions:					
6 Accum. Prov. for Depreciation	(30,093,254)	(196,210)	(6,488,165)	(2,013,216)	
7 Accum. Prov. for Amortization	(38,827)	-	(38,827)	-	
8 Accum. Deferred Income Tax	(15,438,661)	(16,555)	-	764,036	(143,764
9 Unamortized ITC	1,646	-	-	-	
0 Customer Advances for Const.	(481,414)	-	-	-	
1 Customer Service Deposits	(3,361,134)	-	-	-	
2 Miscellaneous Deductions	(486,388)	-	-	-	
3					
4 Total Deductions:	(49,898,033)	(212,765)	(6,526,993)	(1,249,180)	(143,764
5 6 Total Rate Base:	61,369,071	(212,765)	(6,526,993)	(1,249,180)	(143,764
9	01,003,071	(212,700)	(0,020,000)	(1,21),100)	(115,70
0 TAX CALCULATION	State Income Tax Rate				
1 Per Company	Federal Income Tax Rate				
2 cross check	19,919,420				
3 Operating Revenue	19,919,420	-	-	(2,013,216)	132,158
4 Other Deductions		-	-	-	
5 Interest (AFUDC)	-	-	-	-	
6 Interest	792,978	-	-	-	
7 Schedule "M" additions	1,856,536	-	-	2,013,216	(378,814
8 Schedule "M" deductions	7,259,555	128,121	-	-	
9					
0 Income Before Tax	13,723,423	(128,121)	-	0	(246,657
1 State Income Tax			-	-	
2 Taxable Income	13,723,423	(128,121)	-	0	(246,65
3 Federal Income Tax Before Credits	4,803,198	(44,842)	-	-	(86,33
4 Federal Tax Credit	(667,033)	-	-	-	
5 Federal Income Tax	4,136,165	(44,842)			(86,330

6.1

6.2

6.3

	rujustinents (restating et 110	i oi iiiu)				
<b>TOTAL</b> > 7.1 7.2 7.3 7.4		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	-	-	-	-
6					
7 Operating Expenses: 8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
0 Hydro Production	76,279	-	-	-	-
1 Other Power Supply 2 Transmission	(20,587,736) 4,055,380	-	-	-	-
3 Distribution	(112,754)	-	-	-	-
4 Customer Accounting	542,504	-	-	-	-
5 Customer Service & Info	(10,661,993)	-	-	-	-
6 Sales	-	-	-	-	-
7 Administrative & General	(1,047,202)	-	-	-	-
8 Total O&M Expense	(20,312,610)	-	-	-	-
9 Depreciation 0 Amortization	1,960,209 82,362	-	-	-	-
1 Taxes Other than Income	(848,318)	-	-	-	-
2 Income Taxes: Federal	4,136,165	(277,542)	-	(661,917)	-
3 : State	-	-	-	-	-
4 Deferred Income Taxes	985,247	-	-	-	-
5 Investment Tax Credit Adj.	-	-	-	-	-
6 Misc. Revenue & Expense 7 Total Operating Expenses:	(779,539) (14,776,485)	(277,542)		(661,917)	
8	(14,770,405)	(211,542)		(001,917)	
9 Net Operating Income:	14,798,008	277,542	-	661,917	-
1 Rate Base:					
2 Electric Plant in Service	103,943,023	-	-	-	-
3 Plant Held for Future Use	-	-	-	-	-
4 Misc. Deferred Debits	(5,671,386)	-	-	-	-
5 Electric Plant Acq Adj	-	-	-	-	-
6 Nuclear Fuel 7 Prepayments	- (1 743 270)	-	-	-	-
8 Fuel Stock	(1,743,279) (6,914,149)	-	-	-	-
9 Material & Supplies	(6,926,885)	-	-	-	-
0 Working Capital	28,579,779	-	-	-	-
1 Weatherization Loans	-	-	-	-	-
2 Misc. Rate Base	-	-	-	-	-
3 Total Electric Plant: 4	111,267,104	-	-	-	-
5 Deductions:					
6 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
7 Accum. Prov. for Amortization	(38,827)	-	-	-	-
8 Accum. Deferred Income Tax	(15,438,661)	-	-	-	(1,637,024)
9 Unamortized ITC 0 Customer Advances for Const.	1,646 (481,414)	-	-	-	-
1 Customer Service Deposits	(481,414) (3,361,134)				
2 Miscellaneous Deductions	(486,388)	-	-	-	-
3					(1 (27 024)
5	(49,898,033)	-	-	-	(1,637,024)
6 <b>Total Rate Base:</b> 9	61,369,071	-	-	-	(1,637,024)
0 TAX CALCULATION	State Income Tax Rate				
1 Per Company 2 cross check	Federal Income Tax Rate 19,919,420				
3 Operating Revenue	19,919,420	-	-	-	-
4 Other Deductions		-	-	-	-
5 Interest (AFUDC)		-	-	-	-
6 Interest	792,978	792,978	-	-	-
7 Schedule "M" additions	1,856,536	-	-	-	-
8 Schedule "M" deductions 9	7,259,555	-	-	-	-
0 Income Before Tax	13,723,423	(792,978)	-	-	-
1 State Income Tax	-	-	-	-	-
	13,723,423	(792,978)	-	-	-
2 Taxable Income 3 Federal Income Tax Refore Credits		(277 542)			
3 Federal Income Tax Before Credits 4 Federal Tax Credit	4,803,198 (667,033)	(277,542)	-	- (661,917)	-

		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	-	-	-	-
7 Operating Expenses: 8 Steam Production	7 422 011				
	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
0 Hydro Production	76,279	-	-	-	-
1 Other Power Supply	(20,587,736)	-	-	-	
2 Transmission	4,055,380	-	-	-	
3 Distribution	(112,754)	-	-	-	
4 Customer Accounting	542,504	-	-	-	
5 Customer Service & Info	(10,661,993)	-	-	-	-
6 Sales	-	-	-	-	-
7 Administrative & General	(1,047,202)	-	-	-	
8 Total O&M Expense	(20,312,610)	-	-	-	-
9 Depreciation	1,960,209	-	-	-	
0 Amortization	82,362	-	-	-	
1 Taxes Other than Income	(848,318)	-	-	-	(807,244
2 Income Taxes: Federal	4,136,165	-	-	-	282,536
3 : State	-	-	-	-	
4 Deferred Income Taxes	985,247	-	(407,649)	(493,727)	
5 Investment Tax Credit Adj.	-	-	-	-	
6 Misc. Revenue & Expense	(779,539)	-	-	-	
7 Total Operating Expenses:	(14,776,485)	-	(407,649)	(493,727)	(524,708
8					
Net Operating Income:	14,798,008	-	407,649	493,727	524,708
)					
Rate Base:					
2 Electric Plant in Service	103,943,023	-	-	-	-
3 Plant Held for Future Use	-	-	-	-	-
4 Misc. Deferred Debits	(5,671,386)	-	-	-	-
5 Electric Plant Acq Adj	-	-	-	-	-
5 Nuclear Fuel	-	-	-	-	
7 Prepayments	(1,743,279)	-	-	-	
8 Fuel Stock	(6,914,149)	-	-	-	
9 Material & Supplies	(6,926,885)	-	-	-	
0 Working Capital	28,579,779	-	-	-	
1 Weatherization Loans	-	-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	111,267,104	-	-	-	
4					
5 Deductions:					
6 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
8 Accum. Deferred Income Tax	(15,438,661)	-	(9,662,969)	246,864	
9 Unamortized ITC	1,646	-	-	-	
0 Customer Advances for Const.	(481,414)	-	-	-	
1 Customer Service Deposits	(3,361,134)	-	-	-	
2 Miscellaneous Deductions	(486,388)	-	-	-	
3	. ,				
4 Total Deductions:	(49,898,033)	-	(9,662,969)	246,864	
5					
6 <b>Total Rate Base:</b>	61,369,071	-	(9,662,969)	246,864	
)					
	ncome Tax Rate				
	al Income Tax Rate				
2 cross check	19,919,420				
3 Operating Revenue	19,919,420	-	-	-	807,244
4 Other Deductions .		-	-	-	
5 Interest (AFUDC)	-	-	-	-	
6 Interest	792,978	-	-	-	
7 Schedule "M" additions	1,856,536	-	-	-	
8 Schedule "M" deductions	7,259,555	-	-	-	
9					807,244
9 0 Income Before Tax	13,723,423	-	-	-	007.24
	13,723,423	-	-	-	007,24
0 Income Before Tax	13,723,423		-	-	
0 Income Before Tax 1 State Income Tax 2 Taxable Income	13,723,423				807,244
0 Income Before Tax 1 State Income Tax	-		-	-	807,244 282,536

7.5

7.6

7.7

8.5

nary of Adjustments (Restating & Pro Forma)						
	TOTAL>	8.1	8.2	8.3	8.4	:

				Customer		
		JimBridger Mine	Environmental	Advances for	Major Plant	Miscellaneou
		Rate Base	Remediation	Construction	Additions	Rate Base
Operating Revenues:						
General Business Revenues	3,905,479	-	-	-	-	
Interdepartmental		-	-	-	-	
Special Sales	2,069,902	-	-	-	-	
Other operating revenues Total Operating Revenues	(5,953,858) <b>21,524</b>	-	-			
	21,524	-	-	-	-	
Operating Expenses:						
3 Steam Production	7,422,911	-	-	-	-	
Nuclear Production	-	-	-	-	-	
Hydro Production	76,279	-	-	-	-	
Other Power Supply	(20,587,736)	-	-	-	-	
2 Transmission	4,055,380	-	-	-	-	
B Distribution	(112,754)	-	-	-	-	
Customer Accounting	542,504 (10,661,993)	-	-	-	-	
5 Sales	(10,001,995)		-		-	
Administrative & General	(1,047,202)	-	168,766	-	-	
Total O&M Expense	(20,312,610)	-	168,766	-	-	
Depreciation	1,960,209	-	-	-	744,845	
Amortization	82,362	-	-	-	-	
Taxes Other than Income	(848,318)	-		-	-	
Income Taxes: Federal	4,136,165	138,615	(49,695)	-	(2,031,908)	
: State	-	-	-	-	-	
Deferred Income Taxes Investment Tax Credit Adj.	985,247	-	52,446	-	1,920,551	
5 Misc. Revenue & Expense	(779,539)	-	-	-	-	
Total Operating Expenses:	(14,776,485)	138,615	171,517	-	633,489	
	(= 1,1 + 0,102)		,		,,	
Net Operating Income:	14,798,008	(138,615)	(171,517)	-	(633,489)	
Rate Base:						
Electric Plant in Service	103,943,023	69,500,553	-	-	40,424,582	
Plant Held for Future Use	-	-	-	-	-	
Misc. Deferred Debits	(5,671,386)	98,976	130,637	-	-	(5,698,34
Electric Plant Acq Adj	-	-	-	-	-	
5 Nuclear Fuel 7 Prepayments	(1,743,279)	-	-	-	-	(1,743,27
B Fuel Stock	(6,914,149)	-			-	(6,914,14
Material & Supplies	(6,926,885)	-	-	-	-	(6,926,88
) Working Capital	28,579,779	-	-	-	-	(2,438,70
Weatherization Loans	-	-	-	-	-	
Misc. Rate Base	-	-	-	-	-	
Total Electric Plant:	111,267,104	69,599,529	130,637	-	40,424,582	(23,721,3
Deductions:	(20,002,254)	(20.255.500)			(765 441)	
5 Accum. Prov. for Depreciation 7 Accum. Prov. for Amortization	(30,093,254)	(39,255,599)	-	-	(765,441)	
Accum. Deferred Income Tax	(38,827) (15,438,661)	(3,609,058)	(380,671)	-	- (2,559,876)	
Unamortized ITC	1,646	(3,007,058)	(560,071)		(2,557,670)	
Customer Advances for Const.	(481,414)	-	-	(481,414)	-	
Customer Service Deposits	(3,361,134)	-	-	-	-	
Miscellaneous Deductions	(486,388)	-	-	-	-	
Total Deductions:	(49,898,033)	(42,864,657)	(380,671)	(481,414)	(3,325,317)	
Tetal Data Dasa	21 320 0F1	04 70 4 070	(050 00 °	7401 414	27 000 255	(22 721 2
5 Total Rate Base:	61,369,071	26,734,872	(250,034)	(481,414)	37,099,266	(23,721,30
TAX CALCULATION	State Income Tax Rate					
Per Company	Federal Income Tax Rate					
cross check	19,919,420					
Operating Revenue	19,919,420	-	(168,766)	-	(744,845)	
Other Deductions		-	-	-	-	
interest (AFUDC)	-	-	-	-	-	
Interest	792,978	-	-	-	-	
Schedule "M" additions	1,856,536	(28,035)	(294,575)	-	744,845	
Schedule "M" deductions	7,259,555	(424,077)	(321,354)	-	5,805,451	
Income Before Tax	12 702 402	204 042	(141 007)		(5 805 151)	
State Income Tax	13,723,423	396,042	(141,987)	-	(5,805,451)	
2 Taxable Income	13,723,423	396,042	(141,987)		(5,805,451)	
Federal Income Tax Before Credits	4,803,198	138,615	(49,695)	_	(2,031,908)	
-			(1),0)0)	-	( ,,	
Federal Tax Credit	(667,033)	-	-	-	-	

ity of Aujustinents (Restaring & 110 I	(or ma)				
	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	-	-	-	
7 Operating Expenses:					
8 Steam Production	7,422,911	-	_	-	
9 Nuclear Production		-	-	-	
0 Hydro Production	76,279	-	-	-	
1 Other Power Supply	(20,587,736)	-	-	-	
2 Transmission	4,055,380	-	-	-	
3 Distribution	(112,754)	-	-	-	
4 Customer Accounting	542,504	-	-	-	
5 Customer Service & Info	(10,661,993)	-	-	-	
6 Sales	-	-	-	-	
7 Administrative & General	(1,047,202)	-	-	-	
8 Total O&M Expense	(20,312,610)	-	-	-	
	1.050.000		(17.001)		
9 Depreciation 0 Amortization	1,960,209 82,362	82,362	(17,991)	-	
1 Taxes Other than Income		82,302	-	-	
2 Income Taxes: Federal	(848,318) 4,136,165	(86,068)	-	99,762	(1,45
3 : State	-,150,105	(00,000)	-	-	(1,45
4 Deferred Income Taxes	985,247	62,067	_	-	
5 Investment Tax Credit Adj.	-		-	-	
6 Misc. Revenue & Expense	(779,539)	-	-	-	4,16
7 Total Operating Expenses:	(14,776,485)	58,361	(17,991)	99,762	2,71
		,		,	,
9 Net Operating Income:	14,798,008	(58,361)	17,991	(99,762)	(2,71
0					
1 Rate Base:					
2 Electric Plant in Service	103,943,023	-	(360,049)	-	
3 Plant Held for Future Use	-	-	-	-	
4 Misc. Deferred Debits	(5,671,386)	(202,652)	-	-	
5 Electric Plant Acq Adj	-	-	-	-	
6 Nuclear Fuel	-	-	-	-	
7 Prepayments	(1,743,279)	-	-	-	
8 Fuel Stock	(6,914,149)	-	-	-	
9 Material & Supplies	(6,926,885)	-	-	-	
0 Working Capital 1 Weatherization Loans	28,579,779	-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	111,267,104	(202,652)	(360,049)	-	
4	111,207,104	(202,032)	(300,049)	-	
5 Deductions:					
6 Accum. Prov. for Depreciation	(30,093,254)	_		_	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
8 Accum. Deferred Income Tax	(15,438,661)	300,352	-	-	
9 Unamortized ITC	1,646		-	-	
0 Customer Advances for Const.	(481,414)	-	-		
1 Customer Service Deposits	(3,361,134)	-	-	-	(3,361,13
2 Miscellaneous Deductions	(486,388)	-	-	(83,643)	
3					
4 Total Deductions:	(49,898,033)	300,352	-	(83,643)	(3,361,13
			(360,049)	(83,643)	(3,361,13
6 Total Rate Base:	61,369,071	97,700	(500,047)	(00,010)	
6 <b>Total Rate Base:</b> 9		97,700	(500,047)	(00,000)	
6 Total Rate Base: 9 0 TAX CALCULATION	State Income Tax Rate	97,700	(300,042)	(01)0 (0)	
6 Total Rate Base: 9 0 TAX CALCULATION 1 Per Company	State Income Tax Rate Federal Income Tax Rate	97,700	(300,047)	(,	
6 <b>Total Rate Base:</b> 9 0 TAX CALCULATION 1 Per Company 2 cross check	State Income Tax Rate Federal Income Tax Rate 19,919,420			(0.),	
6 <b>Total Rate Base:</b> 9 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue	State Income Tax Rate Federal Income Tax Rate	97,700 (82,362)	(300,047)	-	(4,16
6 Total Rate Base: 9 0 TAX CALCULATION 11 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions	State Income Tax Rate Federal Income Tax Rate 19,919,420			-	(4,16
6 <b>Total Rate Base:</b> 9 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC)	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420				(4,16
6 Total Rate Base: 9 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	(82,362) - -			(4,16
6 Total Rate Base: 9 0 TAX CALCULATION 1 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 6 Interest 7 Schedule "M" additions	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	(82,362) - - (201,567)	17,991 - - -		(4,16
6     Total Rate Base:       9     0       0     TAX CALCULATION       1     Per Company       2     cross check       3     Operating Revenue       4     Other Deductions       5     Interest (AFUDC)       6     Interest       7     Schedule "M" additions       8     Schedule "M" deductions	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	(82,362) - -		(285,034)	(4,16
6     Total Rate Base:       9     0       0     TAX CALCULATION       11     Per Company       12     cross check       3     Operating Revenue       4     Other Deductions       5     Interest (AFUDC)       6     Interest       7     Schedule "M" additions       8     Schedule "M" deductions	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	(82,362) - - (201,567) (38,022)	17,991 - - -		
6 <b>Total Rate Base:</b> 9 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 0 Income Before Tax	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	(82,362) - - (201,567)	17,991 - - -		
6 Total Rate Base: 9 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 0 Income Before Tax 1 State Income Tax	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420 792,978 1,856,536 7,259,555 13,723,423	(82,362) - - (201,567) (38,022) (245,907)	17,991 - - - 17,991 -	- - - (285,034) 285,034	(4,16
9 10 TAX CALCULATION 11 Per Company 12 cross check 13 Operating Revenue 14 Other Deductions 15 Interest (AFUDC) 16 Interest 17 Schedule "M" additions 18 Schedule "M" deductions 19 10 Income Before Tax 12 Taxable Income 1	State Income Tax Rate Federal Income Tax Rate 19,919,420 792,978 1,856,536 7,259,555 13,723,423	(82,362) - - (201,567) (38,022) (245,907) - -	17,991 - - - 17,991 - - -	- - - (285,034) 285,034	(4,16
Total Rate Base:       99       00 TAX CALCULATION       10 Per Company       52     cross check       53 Operating Revenue       44 Other Deductions       55 Interest (AFUDC)       66 Interest       76 Schedule "M" additions       88 Schedule "M" deductions       99       90 Income Before Tax       '1 State Income Tax	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420 792,978 1,856,536 7,259,555 13,723,423	(82,362) - - (201,567) (38,022) (245,907)	17,991 - - - 17,991 -	- - - (285,034) 285,034	(4,16

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem

Summary of Adjustments (Restating & Pro Forma)	
	TOTAL>

	101AL>	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:		Amortization	Removals	2012 Balance	working Capitar
General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	2,069,902	-	-	-	-
Other operating revenues	(5,953,858)	(4,530,186)	-	-	-
5 Total Operating Revenues	21,524	(4,530,186)	-	-	-
7 Operating Expenses:					
S Steam Production	7,422,911	-	-	-	-
Nuclear Production	-	-	-	-	-
) Hydro Production	76,279	-	(6,984)	-	-
Other Power Supply	(20,587,736)	-	-	-	-
2 Transmission	4,055,380	-	-	-	-
3 Distribution	(112,754)	-	-	-	-
4 Customer Accounting 5 Customer Service & Info	542,504	-	-	-	-
5 Sales	(10,661,993)	-	-	-	-
7 Administrative & General	(1,047,202)	-	-	-	-
3 Total O&M Expense	(20,312,610)	-	(6,984)	-	-
×					
Depreciation	1,960,209	-	(357,574)	-	-
) Amortization	82,362	-	-	-	-
Taxes Other than Income	(848,318)	-	-	-	-
2 Income Taxes: Federal	4,136,165	(1,585,565)	127,595	-	-
3 : State	-	-	-	-	-
4 Deferred Income Taxes 5 Investment Tax Credit Adj.	985,247	-	-	-	-
5 Misc. Revenue & Expense	(779,539)				-
7 Total Operating Expenses:	(14,776,485)	(1,585,565)	(236,963)	-	-
3		( )	(		
Net Operating Income:	14,798,008	(2,944,621)	236,963	-	-
)					
Rate Base:	102 0 12 0 22			22 202 711	
2 Electric Plant in Service 3 Plant Held for Future Use	103,943,023	-	-	22,392,711	-
Misc. Deferred Debits	(5,671,386)	-	-	-	-
5 Electric Plant Acq Adj	(3,071,300)	-	_	-	_
5 Nuclear Fuel	-	-	-	-	-
7 Prepayments	(1,743,279)	-	-	-	-
3 Fuel Stock	(6,914,149)	-	-	-	-
Material & Supplies	(6,926,885)	-	-	-	-
) Working Capital	28,579,779	-	-	-	31,018,483
Weatherization Loans	-	-	-	-	-
Misc. Rate Base	-	-	-	-	-
Total Electric Plant:	111,267,104	-	-	22,392,711	31,018,483
Deductions:					
5 Accum. Prov. for Depreciation	(30,093,254)				
Accum. Prov. for Amortization	(38,827)	-	-	-	-
Accum. Deferred Income Tax	(15,438,661)	-	-	-	-
Unamortized ITC	1,646	-	-	-	-
) Customer Advances for Const.	(481,414)	-	-	-	-
Customer Service Deposits	(3,361,134)	-	-	-	-
2 Miscellaneous Deductions	(486,388)	-	-	-	-
	(40.000.000)				
Total Deductions:	(49,898,033)	-	-	-	-
5 Total Rate Base:	61,369,071			22,392,711	31,018,483
) Total Rate Dase.	01,509,071			22,372,711	51,010,405
	ate Income Tax Rate				
Per Company Fe	ederal Income Tax Rate				
2 cross check	19,919,420				
3 Operating Revenue	19,919,420	(4,530,186)	364,558	-	-
Other Deductions .		-	-	-	-
	-	-	-	-	-
5 Interest (AFUDC)		-	-	-	-
5 Interest	792,978				
5 Interest 7 Schedule "M" additions	1,856,536	-	-	-	-
5 Interest 7 Schedule "M" additions 8 Schedule "M" deductions		-	-	-	-
5 Interest 7 Schedule "M" additions 8 Schedule "M" deductions	1,856,536 7,259,555	- - (4 530 186)	- - 361 559	-	-
5 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 Income Before Tax	1,856,536	(4,530,186)	- - 364,558 -	-	-
5 Interest 7 Schedule "M" additions 8 Schedule "M" deductions	1,856,536 7,259,555 13,723,423	-	-	-	- - - -
5 Interest 7 Schedule "M" additions 8 Schedule "M" deductions ) 1 Income Before Tax 5 State Income Tax	1,856,536 7,259,555	(4,530,186) (4,530,186) (1,585,565)	- - 364,558 - - 364,558 127,595	- - - - - -	
5 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 9 Income Before Tax 1 State Income Tax 2 Taxable Income	1,856,536 7,259,555 13,723,423 - 13,723,423	(4,530,186)	364,558		- - - - - - - - -

8.10

8.11

8.12

			Production Factor
	Operating Revenues:		
	General Business Revenues	3,905,479	-
	Interdepartmental Special Sales	2,069,902	163,205
	Other operating revenues	(5,953,858)	5,575
5	Total Operating Revenues	21,524	168,780
6			
7	Operating Expenses:	5 (22.011	200.020
	Steam Production Nuclear Production	7,422,911	390,838
	Hydro Production	- 76,279	-
	Other Power Supply	(20,587,736)	582,139
	Transmission	4,055,380	196,588
13	Distribution	(112,754)	-
	Customer Accounting	542,504	-
	Customer Service & Info	(10,661,993)	-
	Sales	- (1.047.202)	-
17	Administrative & General Total O&M Expense	(1,047,202)	1 160 565
10	Total Owivi Expense	(20,312,610)	1,169,565
19	Depreciation	1,960,209	5,758
	Amortization	82,362	-
	Taxes Other than Income	(848,318)	-
22	Income Taxes: Federal	4,136,165	(371,099)
23	: State	-	-
	Deferred Income Taxes	985,247	14,846
	Investment Tax Credit Adj.	-	-
	Misc. Revenue & Expense	(779,539)	-
27 28	Total Operating Expenses:	(14,776,485)	819,070
28 29	Net Operating Income:	14,798,008	(650,290)
30	The operating meaner	1,750,000	(000,200)
31	Rate Base:		
32	Electric Plant in Service	103,943,023	312,482
33	Plant Held for Future Use	-	-
	Misc. Deferred Debits	(5,671,386)	-
	Electric Plant Acq Adj	-	-
	Nuclear Fuel	-	-
	Prepayments Fuel Stock	(1,743,279) (6,914,149)	-
	Material & Supplies	(6,926,885)	-
	Working Capital	28,579,779	-
	Weatherization Loans	-	-
42	Misc. Rate Base	-	-
43	Total Electric Plant:	111,267,104	312,482
44			
45	Deductions:	(20,002,054)	(5.015)
	Accum. Prov. for Depreciation Accum. Prov. for Amortization	(30,093,254)	(5,917)
	Accum. Deferred Income Tax	(38,827) (15,438,661)	(19,788)
	Unamortized ITC	1,646	-
	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	TAD AD	(1.2(0.051	206 777
56 59	Total Rate Base:	61,369,071	286,777
	TAX CALCULATION	State Income Tax Rate	
	Per Company	Federal Income Tax Rate	
62	cross check	19,919,420	
63	Operating Revenue	19,919,420	(1,006,543)
	Other Deductions		-
	Interest (AFUDC)	-	-
	Interest	792,978	-
	Schedule "M" additions	1,856,536	5,758
68 1 69	Schedule "M" deductions	7,259,555	44,876
69	Income Before Tax	13 723 423	(1.045.662)
70		13,723,423	(1,045,662)
	State Income Lax	-	
71	State Income Tax Taxable Income	13.723.423	(1,045.662)
71 72	-	13,723,423 4,803,198	(1,045,662) (365,982)
71 72 73	Taxable Income		

3.5

75 Federal Income Tax

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

y of Restating Adjustments						
	RESTATING>	3.1	3.2	3.3	3.4	

		Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
Operating Revenues:	2 005 170	(5, (00, 7,(1))	(7.427.594)	17.025.925		
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	47,504,500	(5,0)2,701)	(1,427,504)			(2,235,557)
7 Operating Expenses:				-		
8 Steam Production	2,343,667	-	-	-	-	-
9 Nuclear Production	-	-	-	-	-	-
0 Hydro Production	(28,190)	-	-	-	-	-
1 Other Power Supply	34,773,731	-	-	-	-	-
2 Transmission	303,885	-	-	-	-	-
3 Distribution	(371,809)	-	-	-	-	
4 Customer Accounting	402,258			-	-	-
5 Customer Service & Info	(10,683,513)	-	-	-	-	-
6 Sales	-	-	-	-	-	-
7 Administrative & General	(1,360,416)	-	-	-	-	-
8 Total O&M Expense	25,379,614	-	-	-	-	-
-						
9 Depreciation	1,209,606	-	-	-	-	-
0 Amortization					-	-
1 Taxes Other than Income	(41,073)	-	-	-	-	-
2 Income Taxes: Federal	7,624,348	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
3 : State	-	-	-	-	-	-
4 Deferred Income Taxes	(1,356,097)	-	-	-	-	-
5 Investment Tax Credit Adj.	-	-	-	-	-	-
6 Misc. Revenue & Expense	(3,490)	-	-	-	-	-
7 Total Operating Expenses:	32,812,907	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
8	,,	(-,//=,)	(_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-		(100,007)
9 Net Operating Income:	14,571,479	(3,700,295)	(4,827,929)	11,066,786	-	(1,464,670)
0		(-)		,,		
1 Rate Base:						
2 Electric Plant in Service	63,205,959					
3 Plant Held for Future Use			_			
4 Misc. Deferred Debits	(5,468,735)					
5 Electric Plant Acq Adj	(5,400,755)	-	-	-	-	-
6 Nuclear Fuel	-	-	-	-	-	-
7 Prepayments	(1,743,279)	_	_		_	_
8 Fuel Stock	(6,914,149)					
9 Material & Supplies	(6,926,885)					
0 Working Capital	28,579,779	-	-	-	-	-
1 Weatherization Loans	26,579,779	-	-	-	-	-
2 Misc. Rate Base	_	-	-	-	-	-
3 Total Electric Plant:	70,732,691	-		-	-	-
4	70,752,091			-		
5 Deductions:						
6 Accum. Prov. for Depreciation	(20,125,686)					
7 Accum. Prov. for Amortization	(29,125,686)	-	-	-	-	-
8 Accum. Deferred Income Tax	(38,827)	-	-	-	-	-
	(13,295,616)	-	-	-	-	-
9 Unamortized ITC 9 Customer Advances for Const	1,646	-	-	-	-	-
0 Customer Advances for Const.	(481,414)	-	-	-	-	-
1 Customer Service Deposits	(3,361,134)	-	-	-	-	-
2 Miscellaneous Deductions	(83,643)	-	-	-	-	-
3				-		
4 Total Deductions:	(46,384,674)	-	-	-	-	-
5	_					
6 Total Rate Base:	24,348,018	-	-	-	-	-
9	a x m -					
	State Income Tax Rate					
1 0	Federal Income Tax Rate		35%			
2 cross check	20,839,730	· · · · · · ·	(F 125	10.000		/2
3 Operating Revenue	20,839,730	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
4 Other Deductions	-	-	-	-	-	-
5 Interest (AFUDC)	-	-	-	-	-	-
6 Interest	(177,757)	-	-	-	-	-
7 Schedule "M" additions	1,307,442	-	-	-		-
8 Schedule "M" deductions	541,076	-	-	-	-	-
9						
0 Income Before Tax	21,783,853	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
1 State Income Tax	-			-	-	
2 Taxable Income	21,783,853	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
3 Federal Income Tax Before Credits	7,624,349	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
4 Federal Tax Credit	-					
5 Fadaral Income Ter	7 624 249	(1.002.466)	(2 500 655)	5 050 020		(700 660

7,624,348

(1,992,466)

(2,599,655)

5,959,039

(788,669)

Restating Aujustments					
	RESTATING>	3.6	3.7	3.8	3.9

Quantiza Parama		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)
6					
7 Operating Expenses:	2 242 667				
8 Steam Production 9 Nuclear Production	2,343,667	-	-	-	-
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	1,209,000			-	-
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					(= 180)
29 Net Operating Income:	14,571,479	(66,165)	-	-	(7,429)
30 21					
31   Rate Base:     32 Electric Plant in Service	63,205,959				
33 Plant Held for Future Use	03,203,939		-	-	-
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)			_	_
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	<b>24 240 010</b>				
56 Total Rate Base:	24,348,018	-	-	-	-
59 CO TAN CALCULATION	State Income Tax Rate				
60 TAX CALCULATION 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		- (101,755)	-	-	(11,150)
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)
		1.1.1.0401	-	-	(4,001)

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requireme

RESTATING ---->

4.1

4.2

4.3

4.4

Summary of Restating Adjustments

	RESTATING>	4.1	4.2	4.5	4.4
		Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
Operating Revenues:		3	U		Ũ
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	-	-	-	-
7 Operating Expenses:					
8 Steam Production	2,343,667	-	(8,712)	-	-
9 Nuclear Production	-	-	-	-	-
0 Hydro Production	(28,190)	-	(4,029)	-	-
1 Other Power Supply	34,773,731	(571)	(4,862)	-	(5,011)
2 Transmission	303,885	-	(2,512)	-	-
3 Distribution	(371,809)	(125)	(9,992)	-	-
4 Customer Accounting	402,258	(1,703)	(5,409)	-	-
5 Customer Service & Info	(10,683,513)	(2,911)	(830)	-	(330)
6 Sales 7 Administrative & General	(1,360,416)	(9,144)	(11,243)	-	-
8 Total O&M Expense	25,379,614	(14,454)	(47,589)	-	(5,341)
o Total Owi Expense	25,575,014	(14,454)	(47,389)	-	(5,541)
9 Depreciation	1,209,606	-	-	-	-
0 Amortization	-,,	-	-	-	-
1 Taxes Other than Income	(41,073)	-	-	-	-
2 Income Taxes: Federal	7,624,348	7,740	16,656	-	1,869
3 : State	-	-	-	-	-
4 Deferred Income Taxes	(1,356,097)	-	-	-	-
5 Investment Tax Credit Adj.	-	-	-	-	-
6 Misc. Revenue & Expense	(3,490)	(7,660)	-	-	-
7 Total Operating Expenses:	32,812,907	(14,374)	(30,933)	-	(3,472)
8 Not Orangting Language	14 571 470	14,374	20.022		2 472
9 Net Operating Income:	14,571,479	14,574	30,933	-	3,472
1 Rate Base: 2 Electric Plant in Service	63,205,959				
3 Plant Held for Future Use	05,205,959	-	-	-	-
4 Misc. Deferred Debits	(5,468,735)			-	-
5 Electric Plant Acq Adj	(5,400,755)				
6 Nuclear Fuel	-	-	-	-	-
7 Prepayments	(1,743,279)	-	-	-	-
8 Fuel Stock	(6,914,149)	-	-	-	-
9 Material & Supplies	(6,926,885)	-	-	-	-
0 Working Capital	28,579,779	-	-	-	-
1 Weatherization Loans	-	-	-	-	-
2 Misc. Rate Base	-	-	-	-	-
3 Total Electric Plant:	70,732,691	-	-	-	-
4 5					
5 Deductions:	(20, 125, 696)				
6 Accum. Prov. for Depreciation 7 Accum. Prov. for Amortization	(29,125,686) (38,827)	-	-	-	-
8 Accum. Deferred Income Tax	(13,295,616)			-	
9 Unamortized ITC	(13,293,010)	-	-	-	-
0 Customer Advances for Const.	(481,414)		-	-	_
1 Customer Service Deposits	(3,361,134)	-	-	-	-
2 Miscellaneous Deductions	(83,643)	-	-	-	-
3					
4 Total Deductions:	(46,384,674)	-	-	-	-
5					
6 Total Rate Base:	24,348,018	-	-	-	-
9					
	tate Income Tax Rate				
1 5	ederal Income Tax Rate				
2 cross check	20,839,730	22.114	17 500		5 241
3 Operating Revenue	20,839,730	22,114	47,589	-	5,341
4 Other Deductions 5 Interest (AFUDC)	- -	-	-	-	-
6 Interest	(177,757)	-	-	-	-
7 Schedule "M" additions	1,307,442	-	-	-	-
8 Schedule "M" deductions	541,076	-	-	-	-
	541,070			-	_
9		22.114	47,589	-	5,341
9 0 Income Before Tax	21,783,853	22,114			
	21,783,853	- 22,114	-	-	-
0 Income Before Tax	21,783,853 	- 22,114	47,589	-	- 5,341
0 Income Before Tax 1 State Income Tax		-	-		- 5,341 1,869
0 Income Before Tax 1 State Income Tax 2 Taxable Income	21,783,853	22,114	47,589		

ating Aujustinents						
	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)	-	-	-	-
6 7 Octombine Engeneration						
7 Operating Expenses:		(2 (79)				
8 Steam Production	2,343,667	(2,678)		-	-	-
9 Nuclear Production	-			-	-	-
0 Hydro Production	(28,190)	-		-	-	-
1 Other Power Supply 2 Transmission	34,773,731	-		(39,319)	-	-
	303,885	-		118,385	-	-
3 Distribution	(371,809) 402,258	-		(313,797)	-	-
4 Customer Accounting	· · · · · · · · · · · · · · · · · · ·	-	(10 (77 590)	-	(205)	-
5 Customer Service & Info 6 Sales	(10,683,513)		(10,677,589)	-	(305)	-
	- (1.260,416)	-	-	-		-
7 Administrative & General	(1,360,416)	(2 (70)	-	(1,795,365)	(97)	1,497
8 Total O&M Expense	25,379,614	(2,678)	(10,677,589)	(2,030,096)	(402)	1,497
	1 200 505					
9 Depreciation	1,209,606	-	-	-	-	-
0 Amortization	-		-	-	-	-
1 Taxes Other than Income	(41,073)	-	2 752 900	-	-	-
2 Income Taxes: Federal	7,624,348	(54,403)	3,753,899	271,101	141	(524
3 : State	-	-	-	-	-	-
4 Deferred Income Taxes	(1,356,097)	-	-	-	-	-
5 Investment Tax Credit Adj.	-	-	-	-	-	-
6 Misc. Revenue & Expense	(3,490)	-	-	-	-	-
7 Total Operating Expenses:	32,812,907	(57,081)	(6,923,690)	(1,758,995)	(261)	973
8 Not Original Income	14 571 470	(101,034)	6,923,690	1 759 005	261	(072
9 Net Operating Income:	14,571,479	(101,054)	0,923,090	1,758,995	261	(973
0						
1 Rate Base:	62 205 050					
2 Electric Plant in Service	63,205,959	-	-	-	-	-
3 Plant Held for Future Use	-	-	-	-	-	-
4 Misc. Deferred Debits	(5,468,735)	-	-	-	-	-
5 Electric Plant Acq Adj	-	-	-	-	-	-
6 Nuclear Fuel	-	-	-	-	-	-
7 Prepayments	(1,743,279)	-	-	-	-	-
8 Fuel Stock	(6,914,149)	-	-	-	-	-
9 Material & Supplies	(6,926,885)	-	-	-	-	-
0 Working Capital	28,579,779	-	-	-	-	-
1 Weatherization Loans	-	-	-	-	-	-
2 Misc. Rate Base	-	-	-	-	-	-
3 Total Electric Plant:	70,732,691	-	-	-	-	-
4						
5 Deductions:						
6 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	-	
8 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-	
9 Unamortized ITC	1,646	-	-	-	-	-
0 Customer Advances for Const.	(481,414)	-	-	-	-	-
1 Customer Service Deposits	(3,361,134)	-	-	-	-	
2 Miscellaneous Deductions	(83,643)	-	-	-	-	
3						
4 Total Deductions:	(46,384,674)	-	-	-	-	-
5						
6 Total Rate Base:	24,348,018	-	-	-	-	-
9						
0 TAX CALCULATION	State Income Tax Rate					
1 Per Company	Federal Income Tax Rate					
2 cross check	20,839,730					
3 Operating Revenue	20,839,730	(155,437)	10,677,589	2,030,096	402	(1,497
4 Other Deductions	-	-	-	-	-	
	-	-	-	-	-	
5 Interest (AFUDC)	(177,757)	-	-	-	-	
5 Interest (AFUDC) 6 Interest			47,838		-	-
· · · · · · · · · · · · · · · · · · ·	1,307,442	-				
6 Interest	1,307,442	-	-	1,255.521	-	
6 Interest 7 Schedule "M" additions		-	-	1,255,521	-	
6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions	1,307,442 541,076	- - (155,437)			402	(1,497
6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9	1,307,442	(155,437)	- 10,725,427	1,255,521 774,575	402	(1,497
6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 0 Income Before Tax	1,307,442 541,076 21,783,853	-	10,725,427	774,575	402	-
6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 0 Income Before Tax 1 State Income Tax 2 Taxable Income	1,307,442 541,076 21,783,853 - 21,783,853	(155,437)	10,725,427	774,575	402	(1,497
6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 0 Income Before Tax 1 State Income Tax	1,307,442 541,076 21,783,853	-	10,725,427	774,575	-	(1,497 

n Kestating Aujustinents					
	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	-	-		
6 7 Operating Expenses:					
8 Steam Production	2,343,667	-	8,569		
9 Nuclear Production	-	-	-		
0 Hydro Production	(28,190)	-	(343)		
1 Other Power Supply	34,773,731	-	(61,551)		
2 Transmission	303,885	-	(5,247)		
3 Distribution	(371,809)	-	(29,261)		
4 Customer Accounting	402,258	422,425	(2,949)		
5 Customer Service & Info 6 Sales	(10,683,513)	-	-		
7 Administrative & General	(1,360,416)	-	306,135		
8 Total O&M Expense	25,379,614	422,425	215,352	-	
	20,017,011	122,120	210,002		
9 Depreciation	1,209,606	-	-	-	
0 Amortization	-	-	-	-	
1 Taxes Other than Income	(41,073)	-	-	-	
2 Income Taxes: Federal	7,624,348	(147,849)	(75,373)	-	
3 : State	-	-	-	-	
4 Deferred Income Taxes	(1,356,097)	-	-	-	
5 Investment Tax Credit Adj.	-	-	-	-	
6 Misc. Revenue & Expense 7 Total Operating Expenses:	(3,490) <b>32,812,907</b>	274,576	- 139,979	-	
7 Total Operating Expenses: 8	32,812,907	274,370	139,979	-	
9 Net Operating Income:	14,571,479	(274,576)	(139,979)	-	
0			( , )		
1 Rate Base:					
2 Electric Plant in Service	63,205,959	-	-	-	
3 Plant Held for Future Use	-	-	-	-	
4 Misc. Deferred Debits	(5,468,735)	-	-	-	
5 Electric Plant Acq Adj	-	-	-	-	
6 Nuclear Fuel	-	-	-	-	
7 Prepayments	(1,743,279)	-	-	-	
8 Fuel Stock 9 Material & Supplies	(6,914,149) (6,926,885)	-		-	
0 Working Capital	28,579,779				
1 Weatherization Loans		-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	70,732,691	-	-	-	
4					
5 Deductions:					
6 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
8 Accum. Deferred Income Tax	(13,295,616)	-	-	-	
9 Unamortized ITC 0 Customer Advances for Const.	1,646 (481,414)	-	-	-	
1 Customer Service Deposits	(3,361,134)	-	-	-	
· castonici bervice Deposits	(83,643)	-	-	-	
2 Miscellaneous Deductions		-			
	(05,045)	-			
3	(46,384,674)	-	-	-	
3 4 Total Deductions:		-	-	-	
3	(46,384,674)	-	-	-	
3	(46,384,674) <b>24,348,018</b>	-	-	-	
3 4 Total Deductions: 5 6 <b>Total Rate Base</b> : 9 0 TAX CALCULATION	(46,384,674) 24,348,018 State Income Tax Rate	-	-	-	
3	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate	-	-	-	
3 4 5 6 9 0 TAX CALCULATION 1 Per Company 2 cross check	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730			<u> </u>	
3 4 5 6 7 7 8 9 9 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate	(422,425)	(215,352)	-	
3 4 5 6 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730	(422,425)	- (215,352)	-	
3 4 5 6 7 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC)	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730	(422,425)	- (215,352)	-	
3 4 5 6 7 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730	(422,425)	(215,352)	-	
3 4 5 6 7 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 - (177,757)	(422,425)	(215,352)	-	
3 4 5 6 7 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442 541,076	- - - -	- - -	-	
3 4 5 6 7 0 TAX CALCULATION 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 0 Income Before Tax	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442	(422,425) - - - - - - - - - - - - - - - - - - -	(215,352) - - - (215,352)	- - - - - - - - - -	
3 4 5 6 7 1 Per Company 2 cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest 7 Schedule "M" additions 8 Schedule "M" additions 9 0 Income Before Tax 1 State Income Tax	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442 541,076 21,783,853		- - - (215,352)		
3 4 5 6 7 1 Per Company 2 Cross check 3 Operating Revenue 4 Other Deductions 5 Interest (AFUDC) 6 Interest 7 Schedule "M" additions 8 Schedule "M" deductions 9 0 Income Before Tax 1 State Income Tax 2 Taxable Income	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442 541,076 21,783,853 21,783,853	(422,425) (422,425)	(215,352) (215,352)	- - - - - - - - - - - - - - - - - - -	
5 Total Rate Base: 9 0 TAX CALCULATION 1 Per Company	(46,384,674) 24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442 541,076 21,783,853		- - - (215,352)	- - - - - - - - - - - - - - - - - - -	

ng Aujustinents					
	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:	2 005 170				
1 General Business Revenues 2 Interdepartmental	3,905,479	-	-	-	
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	-	-	
6 7 Operating Expenses:					
8 Steam Production	2,343,667	2,396,809	-	-	
9 Nuclear Production	-	-	-	-	
0 Hydro Production	(28,190)	-	-	-	
1 Other Power Supply	34,773,731	34,894,113	-	-	
2 Transmission 3 Distribution	303,885 (371,809)	310,073	-	-	
4 Customer Accounting	402,258	-	-	-	
5 Customer Service & Info	(10,683,513)	-	-	-	
5 Sales	-	-	-	-	
7 Administrative & General	(1,360,416)	-		-	
3 Total O&M Expense	25,379,614	37,600,995	-	-	
9 Depreciation	1,209,606	-	-	-	(428,046
0 Amortization	-	-	-	-	(,
1 Taxes Other than Income	(41,073)	-	-	-	(41,073
2 Income Taxes: Federal	7,624,348	4,030,152	-	-	41,616
3 : State	- (1.256.007)	-	-	-	112 106
4 Deferred Income Taxes 5 Investment Tax Credit Adj.	(1,356,097)	-		-	113,105
6 Misc. Revenue & Expense	(3,490)	-	-	-	
7 Total Operating Expenses:	32,812,907	41,631,147	-	-	(314,398
8					
9 Net Operating Income:	14,571,479	7,484,568	-	-	314,398
Rate Base:					
2 Electric Plant in Service	63,205,959	-	-	-	(28,327,256
3 Plant Held for Future Use	-	-	-	-	
4 Misc. Deferred Debits	(5,468,735)	-	-	-	
5 Electric Plant Acq Adj 6 Nuclear Fuel	-	-	-	-	
7 Prepayments	(1,743,279)	-	_	_	
8 Fuel Stock	(6,914,149)	-	-	-	
9 Material & Supplies	(6,926,885)	-	-	-	
0 Working Capital	28,579,779	-	-	-	
1 Weatherization Loans 2 Misc. Rate Base	-	-	-	-	
Total Electric Plant:	70,732,691	-			(28,327,256
4					( - /- · / - ·
5 Deductions:					
6 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	18,631,294
7 Accum. Prov. for Amortization 8 Accum. Deferred Income Tax	(38,827) (13,295,616)	-	-	-	1,126,971
9 Unamortized ITC	(13,293,010)	-	-	-	1,120,971
0 Customer Advances for Const.	(481,414)	-	-	-	-,
1 Customer Service Deposits	(3,361,134)	-	-	-	
2 Miscellaneous Deductions	(83,643)	-	-	-	
Total Deductions:	(46,384,674)	-	-	-	19,759,911
5	(40,384,074)		-	-	19,739,911
5 <b>Total Rate Base:</b>	24,348,018	-	-	-	(8,567,345
0 TAX CALCULATION	State Income Tax Rate			-	
1 Per Company	Federal Income Tax Rate			-	
2 cross check	20,839,730			-	
3 Operating Revenue	20,839,730	11,514,720	-	-	469,119
4 Other Deductions 5 Interest (AFUDC)	-	-	-	-	
6 Interest	(177,757)	-	-	-	
7 Schedule "M" additions	1,307,442	-	-	-	(52,18
8 Schedule "M" deductions	541,076	-	-	-	298,029
9					
0 Income Before Tax	21,783,853	11,514,720	-	-	118,902
1 State Income Tax 2 Taxable Income	21,783,853	- 11,514,720	-	-	118,902
3 Federal Income Tax Before Credits	7,624,349	4,030,152	-		41,616
4 Federal Tax Credit		.,050,152			-1,010
	7,624,348	4,030,152		-	41,616

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requireme

RESTATING ---->

6.1

6.2

6.3

6.4

## Summary of Restating Adjustments

	RESTATING>	0.1	0.2	0.5	0.4
		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreication Study
Operating Revenues:		Decommissioning	2015 Datatice	- Expense	Study
1 General Business Revenues 2 Interdepartmental	3,905,479	-	-		-
3 Special Sales	49,115,714	-	-		-
4 Other operating revenues	(5,636,807)	-	-		-
5 Total Operating Revenues	47,384,386	-	-		-
6					
7 Operating Expenses:	0.040.677				(50.000
8 Steam Production 9 Nuclear Production	2,343,667	-	-		(50,322)
0 Hydro Production	(28,190)	-	-		(16,833
1 Other Power Supply	34,773,731	-	-		(9,067
2 Transmission	303,885	-	-		(4,684
3 Distribution	(371,809)	-	-		(18,634
4 Customer Accounting	402,258	-	-		(10,104
5 Customer Service & Info	(10,683,513)	-	-		(1,548
5 Sales 7 Administrative & General	(1,360,416)	-	-		(20,966
8 Total O&M Expense	25,379,614				(132,158
four out Expense	20,019,014				(152,150
Depreciation	1,209,606	-		2,013,216	-
) Amortization	-	-		-	-
1 Taxes Other than Income	(41,073)	-	-	-	
2 Income Taxes: Federal	7,624,348	-	-	-	(86,330
3 : State 4 Deferred Income Taxes	- (1,356,097)	-	-	(764,036)	- 143,764
5 Investment Tax Credit Adj.	(1,550,097)	-	-	(704,030)	145,704
6 Misc. Revenue & Expense	(3,490)	-	-	-	-
7 Total Operating Expenses:	32,812,907	-	-	1,249,180	(74,724
8					
Net Operating Income:	14,571,479	-		(1,249,180)	74,724
Rate Base:					
2 Electric Plant in Service	63,205,959				_
3 Plant Held for Future Use		-	-	-	-
4 Misc. Deferred Debits	(5,468,735)	-	-	-	-
5 Electric Plant Acq Adj	-	-	-	-	-
5 Nuclear Fuel	-	-	-	-	-
7 Prepayments	(1,743,279)	-	-	-	-
8 Fuel Stock 9 Material & Supplies	(6,914,149) (6,926,885)	-	-	-	
0 Working Capital	28,579,779	-	-	_	
1 Weatherization Loans		-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	70,732,691	-	-	-	
4					
5 Deductions:	(20.125.000)		(6.400.1.65)	(2.012.21.0)	
<ol> <li>Accum. Prov. for Depreciation</li> <li>Accum. Prov. for Amortization</li> </ol>	(29,125,686) (38,827)	-	(6,488,165) (38,827)		
Accum. Prov. for Amortization 8 Accum. Deferred Income Tax	(13,295,616)	-	(38,827)	764,036	(143,764
9 Unamortized ITC	(13,293,010) 1,646	-	-		(145,70
0 Customer Advances for Const.	(481,414)	-	-	-	
1 Customer Service Deposits	(3,361,134)	-	-	-	
2 Miscellaneous Deductions	(83,643)	-	-	-	
3		-	-	-	
4 Total Deductions:	(46,384,674)	-	(6,526,993)	(1,249,180)	(143,764
5 Total Rate Base:	24 249 019		(6 526 002)	(1.240.190)	(142 764
) Iotai Kate base:	24,348,018	-	(6,526,993)	(1,249,180)	(143,764
	State Income Tax Rate				
	Federal Income Tax Rate				
2 cross check	20,839,730				
3 Operating Revenue	20,839,730	-	-	(2,013,216)	132,158
4 Other Deductions	-	-	-	-	
5 Interest (AFUDC)	-	-	-	-	
6 Interest 7 Schedule "M" additions	(177,757) 1,307,442	-	-	2,013,216	(270 01)
8 Schedule "M" deductions	541,076	-	-	2,013,210	(378,814
9	5-1,070				
0 Income Before Tax	21,783,853	-	-	0	(246,657
1 State Income Tax					
2 Taxable Income	21,783,853	-	-		(246,657
3 Federal Income Tax Before Credits	7,624,349	-	-	-	(86,330
4 Federal Tax Credit	-				100 201
5 Federal Income Tax	7,624,348	-	-	-	(86,330

S	ummary	of	Restating	Adjustr	nents
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	Tax ADIT lance - - - - - - - - - - - - - - - - - - -
1 General Business Revenues       3,905,479       -       -       -         2 Interdepartmental       -       -       -       -         4 Other operating revenues       (5,536,807)       -       -       -         5       Total Operating Revenues       47,384,386       -       -       -         6       Operating Revenues       47,384,386       -       -       -         7       Operating Revenues       47,384,386       -       -       -         7       Operating Revenues       47,384,386       -       -       -         9       Nuclear Production       2,343,667       -       -       -       -         9       Nuclear Production       (2,143,067)       - <td< th=""><th>- - - - - - - - - - - - - - - - - </th></td<>	- - - - - - - - - - - - - - - - - 
2       Interdepartmental       -       -       -         3       Special Sales       49,115,714       -       -         4       Other operating revenues       (5,636,807)       -       -         5       Total Operating Revenues       47,384,386       -       -         7       Operating Expenses:       -       -       -         8       Steam Production       2,343,667       -       -       -         10       Hydro Production       (28,190)       -       -       -       -         11       Other oper Supply       34,713,731       -       -       -       -       -         12       Transmission       303,885       - <td>- - - - - - - - - - - - - -</td>	- - - - - - - - - - - - - -
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$ \begin{array}{c c c c c c c } \hline \begin{array}{c c c c c c } \hline \hline \\ $	
Total Operating Revenues         47,384,386         -         -         -           7         Operating Expenses:         8         8         Steam Production         2,343,667         -	- - - -
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 Scustomer Service & Info       (10,683,513)       -       -         15 Substrative & General       (1,360,416)       -       -         17 Administrative & General       (1,360,416)       -       -         19 Depreciation       1,209,606       -       -       -         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.       -       -       -       -       - </td <td>- - -</td>	- - -
8 Steam Production       2,343,667       -       -       -         9 Nuclear Production       (28,190)       -       -       -         11 Other Power Supply       34,773,731       -       -       -         12 Transmission       303,885       -       -       -         13 Distribution       (31,1809)       -       -       -         14 Customer Accounting       402,258       -       -       -         15 Customer Service & Info       (10,683,513)       -       -       -         15 Gustomer Accounting       1,209,606       -       -       -         19 Depreciation       1,209,606       -       -       -         21 Taxes Other than Income       (41,073)       -       -       -         21 Income Taxes: Federal       7,624,348       62,215       -       -         21 Depreciation       1,205,6097)       -       -       -         21 Income Taxes: Federal       7,624,348       62,215       -       -         21 Income Taxes: Federal       7,624,348       62,215       -       -         23       State       -       -       -       -         24 Deferred Income Taxes	- - -
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 State       -       -       -       -       -         15 Administrative & General       (1,360,416)       -       -       -         18       Total O&M Expense       25,379,614       -       -       -         19 Depreciation       1,209,606       -       -       -       -         21 Taxes Other than Income       (41,073)       -       -       -       -         21 Taxes Other than Income       (1,356,097)       -       -       -       -       -         21 Taxes Other than Income       (3,490)       -       -       -       -       -         21 Income Taxes: Federal       7,624,348       62,215       -       -       -       -         21 Income Taxes Other	-
10       Hydro Production $(28,190)$ -       -       -         11       Other Power Supply $34,773,731$ -       -       -         13       Distribution $(371,809)$ -       -       -         14       Customer Accounting $402,258$ -       -       -         15       Customer Service & Info $(10,683,513)$ -       -       -         15       Sales       -       -       -       -       -         16       Sales       -       -       -       -       -       -         15       Ostomer Service & Info $(10,683,513)$ -       <	-
11       Other Power Supply $34,773,731$ -       -       -         12       Transmission $303,885$ -       -       -         13       Distribution $(371,809)$ -       -       -         14       Customer Accounting $402,258$ -       -       -         15       Customer Service & Info $(10,683,513)$ -       -       -         15       Sales       -       -       -       -       -         16       Sales       -       -       -       -       -         17       Administrative & General $(1,360,416)$ -       -       -       -         18       Total O&M Expense <b>25,379,614</b> -       -       -       -         19       Depreciation       1,209,606       -       -       -       -       -         21       Taxes Other than Income       (41,073)       -<	-
13 Distribution $(371,809)$ -       -       -         14 Customer Accounting $402,258$ -       -       -         15 Customer Service & Info $(10,683,513)$ -       -       -         15 Sales       -       -       -       -       -         16 Sales       -       -       -       -       -         17 Administrative & General $(1,360,416)$ -       -       -         18       Total O&M Expense <b>25,379,614</b> -       -       -         19 Depreciation       1,209,606       -       -       -       -         20 Amortization       -       -       -       -       -       -         21 Taxes Other than Income $(41,073)$ -       -       -       -       -         21 Taxes Other than Income $(41,073)$ -       -<	-
14       Customer Accounting $402,258$ -       -       -         15       Customer Service & Info $(10,683,513)$ -       -       -         16       Sales       -       -       -       -       -         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 $(41,073)$ -       <	
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)       -       -       -       -         21 Taxes Other than Income       (1,366,097)       -       -       -       -         23 State       -	-
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 $(41,073)$ -       -       -       -         21       Income Taxes:       Federal       7,624,348       62,215       -       -       -         23       Istate       -       -       -       -       -       -       -         24       Deferred Income Taxes $(1,356,097)$ -       -	-
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)       -       -       -         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)       -	-
18       Total O&M Expense       25,379,614       -       -       -         19       Depreciation       1,209,606       -       -       -         20       Amortization       -       -       -       -         21       Taxes Other than Income       (41,073)       -       -       -         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.       -       -       -       -         25       Investment Tax Credit Adj.       -       -       -       -       -         26       Misc. Revenue & Expense       (3,490)       -       -       -       -       -         27       Total Operating Income:       14,571,479       (62,215)       -       -       -         28       Electric Plant in Service       63,205,959       -       -       -       -         31	-
19 Depreciation       1,209,606       -       -       -         20 Amortization       -       -       -       -         21 Taxes Other than Income $(41,073)$ -       -       -         21 Income Taxes: Federal $7,624,348$ $62,215$ -       -         23 : State       -       -       -       -       -         24 Deferred Income Taxes $(1,356,097)$ -       -       -       -         25 Investment Tax Credit Adj.       -       -       -       -       -       -         25 Investment Tax Credit Adj.       - <td>-</td>	-
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: $14,571,479$ $(62,215)$ -       -         30       -       -       -       -       -       -         31       Rate Base:       -       -       -       -       -       -         32       Electric Plant in Service $63,205,959$ -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td>-</td></t<>	-
22 Income Taxes: Federal $7,624,348$ $62,215$ -       -         23       : State       -       -       -       -         23       : State       -       -       -       -         24       Deferred Income Taxes $(1,356,097)$ -       -       -         25       Investment Tax Credit Adj.       -       -       -       -         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 $(62,215)$ -       -         30       -       -       -       -       -       -         30       Rate Base:       -       -       -       -       -         31       Rate Base:       -       -       -       -       -       -         32       Electric Plant Acq Adj       -       -       -	-
23       : State       -<	-
24       Deferred Income Taxes $(1,356,097)$ -       -       -         25       Investment Tax Credit Adj.       -       -       -       -         26       Misc. Revenue & Expense $(3,490)$ -       -       -         27       Total Operating Expenses: $32,812,907$ $62,215$ -       -         29       Net Operating Income: $14,571,479$ $(62,215)$ -       -         30       -       -       -       -       -         31       Rate Base:       -       -       -         32       Electric Plant in Service $63,205,959$ -       -       -         34       Misc. Deferred Debits $(5,468,735)$ -       -       -         35       Electric Plant Acq Adj       -       -       -       -         36       Nuclear Fuel       -       -       -       -       -         37       Prepayments $(1,743,279)$ -       -       -       -         37       Prepayments $(6,914,149)$ -       -       -       -         38       Fuel Stock $(6,914,149)$	-
25       Investment Tax Credit Adj.       - <th< td=""><td>-</td></th<>	-
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)       -       -         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       -<	-
Net Operating Income:         14,571,479         (62,215)         -         -           9         Net Operating Income:         14,571,479         (62,215)         -         -           30         Rate Base:         -         -         -         -         -           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)         -         -         -         -         -           39         Material & Supplies         (6,926,885)         -         -         -         -           39         Material & Supplies         (6,926,879,779)         -	-
Net Operating Income:         14,571,479         (62,215)         -         -           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       -       -       -       -         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       -       -       -       -	-
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)       -       -       -         39 Material & Supplies       (6,914,149)       -       -       -         40 Working Capital       28,579,779       -       -       -         41 Weatherization Loans       -       -       -       -	
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       -       -       -	
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       -       -       -	-
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       -       -       -       -	-
38 Fuel Stock       (6,914,149)       -       -       -         39 Material & Supplies       (6,926,885)       -       -       -         40 Working Capital       28,579,779       -       -       -         41 Weatherization Loans       -       -       -       -	-
39 Material & Supplies     (6,926,885)     -     -     -       40 Working Capital     28,579,779     -     -     -       41 Weatherization Loans     -     -     -     -	-
40 Working Capital 28,579,779	-
41 Weatherization Loans	-
	-
12 Mile Base	-
43 Total Electric Plant: 70,732,691	-
44	
45 Deductions:	
46 Accum. Prov. for Depreciation (29,125,686)	-
47 Accum. Prov. for Amortization (38,827)	-
	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	
	1,637,024
	1,007,021
59 60 TAX CALCULATION State Income Tax Rate	1,637,024
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) (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	
70 Income Belore Tax 21,783,835 177,757	
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	

RESTATING ---->

7.5

7.6

7.7

S	ummary	of	Res	tating	Ac	ljus	tment	S
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		WA Low Income	WA	Remove Deferred State Tax &	WA Public Utility Tax
Operating Payanuasi		Tax Credit	Flow-through	Expense Balance	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	-	-	-	
7 Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	
9 Nuclear Production	-	-	-	-	
0 Hydro Production	(28,190)	-	-	-	
1 Other Power Supply	34,773,731	-	-	-	
2 Transmission	303,885	-	-	-	
3 Distribution	(371,809)	-	-	-	
4 Customer Accounting	402,258	-	-	-	
5 Customer Service & Info 6 Sales	(10,683,513)	-	-	-	
7 Administrative & General	(1,360,416)	-	-		
8 Total O&M Expense	25,379,614	-	-	-	
	,,				
9 Depreciation	1,209,606	-	-	-	
0 Amortization	-	-	-	-	
1 Taxes Other than Income	(41,073)	-	-	-	
2 Income Taxes: Federal	7,624,348	-	-	-	
3 : State	-	-	-	-	
4 Deferred Income Taxes	(1,356,097)	-	(407,649)	(493,727)	
5 Investment Tax Credit Adj. 6 Misc. Revenue & Expense	(3,490)			-	
7 Total Operating Expenses:	32,812,907	-	(407,649)	(493,727)	
8	52,012,507		(407,049)	(4)3,121)	
9 Net Operating Income:	14,571,479	-	407,649	493,727	
0					
1 Rate Base:					
2 Electric Plant in Service	63,205,959	-	-	-	
3 Plant Held for Future Use	-	-	-	-	
4 Misc. Deferred Debits	(5,468,735)	-	-	-	
5 Electric Plant Acq Adj	-	-	-	-	
6 Nuclear Fuel	- (1 742 270)	-	-	-	
7 Prepayments 8 Fuel Stock	(1,743,279) (6,914,149)	-	-	-	
9 Material & Supplies	(6,926,885)				
0 Working Capital	28,579,779	-	-	-	
1 Weatherization Loans		-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	70,732,691	-	-	-	
4					
5 Deductions:					
6 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
8 Accum. Deferred Income Tax	(13,295,616)	-	(9,662,969)	246,864	
9 Unamortized ITC 0 Customer Advances for Const	1,646	-	-	-	
0 Customer Advances for Const. 1 Customer Service Deposits	(481,414) (3,361,134)	-	-	-	
2 Miscellaneous Deductions	(83,643)	-	-	-	
3	(03,043)	-	-	-	
4 Total Deductions:	(46,384,674)	-	(9,662,969)	246,864	
5					
6 Total Rate Base:	24,348,018	-	(9,662,969)	246,864	
	. 7				
	ate Income Tax Rate				
1 Per Company Fe 2 cross check	ederal Income Tax Rate 20,839,730				
3 Operating Revenue	20,839,730	-	-	-	
4 Other Deductions	20,039,750	-	_	_	
5 Interest (AFUDC)	-	-	-	-	
6 Interest	(177,757)	-	-	-	
7 Schedule "M" additions	1,307,442	-	-	-	
8 Schedule "M" deductions	541,076	-	-	-	
9					
0 Income Before Tax	21,783,853	-	-	-	
1 State Income Tax	-	-	-	-	
2 Taxable Income	21,783,853	-	-	-	
3 Federal Income Tax Before Credits 4 Federal Tax Credit	7,624,349	-	-	-	
5 Federal Income Tax	7,624,348				
	7,024,348	-	-	-	

RESTATING ---->

8.1

8.2 8.3

8.4

S	ummary	of	Res	tating	Ac	ljus	tment	s
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	RESTATING>	8.1	8.2	8.3	8.4	8.5
		JimBridger Mine	Environmental	Customer Advances for	Major Plant	Miscellaneous
Operating Revenues:		Rate Base	Remediation	Construction	Additions	Rate Base
General Business Revenues	3,905,479	-	-	-	-	
Interdepartmental	-	-	-	-	-	
Special Sales	49,115,714	-	-	-	-	
Other operating revenues	(5,636,807)	-	-	-	-	
Total Operating Revenues	47,384,386	-	-	-	-	
Operating Expenses:						
Steam Production	2,343,667	-	-	-	-	
Nuclear Production	-	-	-	-	-	
Hydro Production	(28,190)	-	-	-	-	
Other Power Supply	34,773,731	-	-	-	-	
Transmission	303,885	-	-	-	-	
Distribution Customer Accounting	(371,809) 402,258	-	-	-	-	
Customer Service & Info	(10,683,513)	-	-	-	-	
Sales	(10,005,015)	-	-	-	-	
Administrative & General	(1,360,416)	-	168,766	-	-	
Total O&M Expense	25,379,614	-	168,766	-	-	
Depreciation	1,209,606	-	-	-	-	
Amortization Taxes Other than Income	(41,073)	-	-	-	-	
Income Taxes: Federal	(41,073) 7,624,348	- 138,615	(49,695)	-	-	
: State			(49,095)	-		
: State Deferred Income Taxes	(1,356,097)	-	52,446	-	-	
Investment Tax Credit Adj.	-	-	-	-	-	
Misc. Revenue & Expense	(3,490)	-	-	-	-	
Total Operating Expenses:	32,812,907	138,615	171,517	-	-	
		(100, (15)	(151.515)			
Net Operating Income:	14,571,479	(138,615)	(171,517)	-	-	
Rate Base:						
Electric Plant in Service	63,205,959	69,500,553				
Plant Held for Future Use		-	_	-	_	
Misc. Deferred Debits	(5,468,735)	98,976	130,637	-	-	(5,698,348
Electric Plant Acq Adj	-	-	-	-	-	(- ) )-
Nuclear Fuel	-	-	-	-	-	
Prepayments	(1,743,279)	-	-	-	-	(1,743,279
Fuel Stock	(6,914,149)	-	-	-	-	(6,914,149
Material & Supplies	(6,926,885)	-	-	-	-	(6,926,885
Working Capital Weatherization Loans	28,579,779	-	-	-	-	(2,438,704
Misc. Rate Base	-	-	-	-	-	
Total Electric Plant:	70,732,691	69,599,529	130,637	-		(23,721,364
	,					
Deductions:						
Accum. Prov. for Depreciation	(29,125,686)	(39,255,599)	-	-	-	
Accum. Prov. for Amortization	(38,827)	-	-	-	-	
Accum. Deferred Income Tax	(13,295,616)	(3,609,058)	(380,671)	-	-	
Unamortized ITC Customer Advances for Const	1,646	-	-	-	-	
Customer Advances for Const. Customer Service Deposits	(481,414) (3,361,134)	-	-	(481,414)	-	
Miscellaneous Deductions	(3,361,134) (83,643)	-	-	-	-	
Wiscenancous Deductions	(05,045)	_	-	-	_	
Total Deductions:	(46,384,674)	(42,864,657)	(380,671)	(481,414)	-	
Total Rate Base:	24,348,018	26,734,872	(250,034)	(481,414)	-	(23,721,364
	tate Income Tax Rate					
1 5	ederal Income Tax Rate					
cross check Operating Revenue	20,839,730 20,839,730	_	(168,766)	_	_	
Other Deductions	20,057,750	-	(100,700)	-	-	
Interest (AFUDC)	-	-	-	-	-	
Interest	(177,757)	-	-	-	-	
Schedule "M" additions	1,307,442	(28,035)	(294,575)	-	-	
	541,076	(424,077)	(321,354)	-	-	
Schedule "M" deductions						
—						
Income Before Tax	21,783,853	396,042	(141,987)	-	-	
Income Before Tax State Income Tax	-	-	-	-		
Income Before Tax State Income Tax Taxable Income	21,783,853	396,042	(141,987)	-	-	
Income Before Tax State Income Tax	-	-	-		-	

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	RESTATING>	8.6	8.7	8.8	

		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 Total Operating Revenues	(5,636,807) 47,384,386	-		-	
6	47,584,580				
7 Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	
9 Nuclear Production	-	-	-	-	
0 Hydro Production	(28,190)	-	-	-	
1 Other Power Supply	34,773,731	-	-	-	
2 Transmission	303,885	-	-	-	
3 Distribution	(371,809)	-	-	-	
4 Customer Accounting	402,258	-	-	-	
5 Customer Service & Info	(10,683,513)	-	-	-	
6 Sales	- (1.260.416)	-	-	-	
7 Administrative & General 8 Total O&M Expense	(1,360,416)		-	-	
8 Total O&M Expense	25,379,614	-	-	-	
9 Depreciation	1,209,606		(17,991)		
0 Amortization	1,209,000		(17,991)		
1 Taxes Other than Income	(41,073)		-		
2 Income Taxes: Federal	7,624,348	-	-	99,762	(1,45
3 : State	-	-	-	-	
4 Deferred Income Taxes	(1,356,097)	-	-	-	
5 Investment Tax Credit Adj.	-	-	-	-	
6 Misc. Revenue & Expense	(3,490)	-	-	-	4,16
7 Total Operating Expenses:	32,812,907	-	(17,991)	99,762	2,71
8			17.001	(00.5.0)	(2.71)
9 Net Operating Income:	14,571,479	-	17,991	(99,762)	(2,710
0					
1 Rate Base:	c2 205 050		(260.040)		
2 Electric Plant in Service	63,205,959	-	(360,049)	-	
<ul><li>3 Plant Held for Future Use</li><li>4 Misc. Deferred Debits</li></ul>	(5,468,735)	-	-	-	
5 Electric Plant Acq Adj	(3,408,733)	-	-	-	
6 Nuclear Fuel	-	-	-	-	
7 Prepayments	(1,743,279)				
8 Fuel Stock	(6,914,149)	-	-	-	
9 Material & Supplies	(6,926,885)	-	-	-	
0 Working Capital	28,579,779	-	-	-	
1 Weatherization Loans	-	-	-	-	
2 Misc. Rate Base	-	-	-	-	
3 Total Electric Plant:	70,732,691	-	(360,049)	-	
4					
5 Deductions:					
6 Accum. Prov. for Depreciation	(29,125,686)	-	-	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
8 Accum. Deferred Income Tax	(13,295,616)	-	-	-	
9 Unamortized ITC	1,646	-	-	-	
0 Customer Advances for Const.	(481,414)	-	-	-	(2.261.12
1 Customer Service Deposits	(3,361,134)	-	-	-	(3,361,13
2 Miscellaneous Deductions 3	(83,643)	-	-	(83,643)	
4 Total Deductions:	(46,384,674)		-	(83,643)	(3,361,13
5	(+0,50+,07+)			(05,045)	(5,501,15
6 <b>Total Rate Base:</b>	24,348,018	-	(360,049)	(83,643)	(3,361,13
9					
0 TAX CALCULATION	State Income Tax Rate				
1 Per Company	Federal Income Tax Rate				
2 cross check	20,839,730				
3 Operating Revenue	20,839,730	-	17,991	-	(4,16
4 Other Deductions	-	-	-	-	
5 Interest (AFUDC)	-	-	-	-	
6 Interest	(177,757)	-	-	-	
7 Schedule "M" additions	1,307,442	-	-	-	
8 Schedule "M" deductions	541,076	-	17,991	(285,034)	
9	a1 500 050			005.001	
0 Income Before Tax	21,783,853	-	-	285,034	(4,16
1 State Income Tax		-	-	-	14 4 4
2 Taxable Income	21,783,853	-	-	285,034	(4,16
3 Federal Income Tax Before Credits 4 Federal Tax Credit	7,624,349	-	-	99,762	(1,45
	7 674 249			00.762	(1,45
5 Federal Income Tax	7,624,348	-	-	99,762	(1,45

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requireme

Summary of Restating	Adjustments
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	RESTATING>	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	5,905,479	-	-	-	-
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)	-	-	-
6					
7 Operating Expenses:	2 242 667				
8 Steam Production 9 Nuclear Production	2,343,667	-	-	-	-
0 Hydro Production	(28,190)	-	(6,984)	-	-
1 Other Power Supply	34,773,731		-	-	-
2 Transmission	303,885	-	-	-	-
3 Distribution	(371,809)	-	-	-	-
4 Customer Accounting 5 Customer Service & Info	402,258	-	-	-	-
6 Sales	(10,683,513)	-	-	-	-
7 Administrative & General	(1,360,416)	-	-	-	_
8 Total O&M Expense	25,379,614	-	(6,984)	-	-
*					
9 Depreciation 0 Amortization	1,209,606	-	(357,574)	-	-
1 Taxes Other than Income	(41,073)	-	-	-	-
22 Income Taxes: Federal	7,624,348	(1,050,000)	127,595	-	-
3 : State	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)		-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-
6 Misc. Revenue & Expense	(3,490)	- (1.050.000)	-	-	-
7 Total Operating Expenses: 8	32,812,907	(1,050,000)	(236,963)	-	-
9 Net Operating Income:	14,571,479	(1,950,000)	236,963	-	-
0 1 Rate Base:					
2 Electric Plant in Service	63,205,959	-	-	22,392,711	
3 Plant Held for Future Use	-	-	-	-	-
4 Misc. Deferred Debits	(5,468,735)	-	-	-	-
5 Electric Plant Acq Adj	-	-	-	-	-
6 Nuclear Fuel	-	-	-	-	-
7 Prepayments 88 Fuel Stock	(1,743,279) (6,914,149)	-	-	-	-
9 Material & Supplies	(6,926,885)	-	-	-	-
0 Working Capital	28,579,779	-	-	-	31,018,483
1 Weatherization Loans	-	-	-	-	-
2 Misc. Rate Base	-	-	-	-	-
3 Total Electric Plant:	70,732,691	-	-	22,392,711	31,018,483
4					
5 Deductions:	(20 125 696)				
6 Accum. Prov. for Depreciation 7 Accum. Prov. for Amortization	(29,125,686) (38,827)	-		-	-
8 Accum. Deferred Income Tax	(13,295,616)		-	-	-
9 Unamortized ITC	1,646	-	-	-	-
0 Customer Advances for Const.	(481,414)	-	-	-	-
1 Customer Service Deposits	(3,361,134)	-	-	-	-
	(83,643)	-	-	-	-
3	(46,384,674)	-	-	-	-
3 44 Total Deductions: 55	(46,384,674)	-	-		-
3 4 Total Deductions: 5 6 Total Rate Base:	(46,384,674) <b>24,348,018</b>	-	-	22,392,711	- 31,018,483
Total Deductions:       5       6       70       70       70       71	24,348,018 State Income Tax Rate	-	-		- 31,018,483
Total Deductions:       55       56       59       50       51       51	<b>24,348,018</b> State Income Tax Rate Federal Income Tax Rate	-	-		- 31,018,483
Total Deductions:       5       6       70       70       70       70       70       70       70       71       72       72       73       74       75       75       76       77       78       79       70       7	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730				31,018,483
Total Deductions:       Total Deductions:       Total Rate Base:       To	<b>24,348,018</b> State Income Tax Rate Federal Income Tax Rate	(3,000,000)	364,558		- 31,018,483 -
Total Deductions:       Total Deductions:       Total Rate Base:       Total Calculation       Total Rate Base:       T	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730	- (3,000,000)			- 31,018,483 - - -
Total Deductions:       Total Deductions:       Total Rate Base:       Total Rate Base:       Total Rate Base:       Par Company       Per Company       Cross check       Operating Revenue       Hoter Deductions       Interest (AFUDC)	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730	- - (3,000,000) - - -	- - 364,558 - -		- 31,018,483 - - - - - - - - - - - - - - - - - - -
Total Deductions:       55       56       57       58       59       50       70       70       70       70       70       71       71       72       73       73       73       73       73       73       73       73       73       73       74       74       75 <td< td=""><td>24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442</td><td>(3,000,000)</td><td>- - - - - - - - - - - - - - - - -</td><td></td><td>- 31,018,483 - - - - - - - - - - - - - - - - - - -</td></td<>	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442	(3,000,000)	- - - - - - - - - - - - - - - - -		- 31,018,483 - - - - - - - - - - - - - - - - - - -
Total Deductions:       Total Rate Base:       Tot	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730	- (3,000,000) - - - - -	- - 364,558 - - - - - -		- 31,018,483 - - - - - - - - - - - - - - - - - - -
Total Deductions:       Total Deductions:       Total Rate Base:       To	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442 541,076	- - - -	-		- 31,018,483 - - - - - - - - - - - - - - - - - - -
33	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442	- (3,000,000) - - - (3,000,000)	-   - - - - - - - - - - - - - - -		- 31,018,483 - - - - - - - - - - - - - - - - - - -
53	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442 541,076 21,783,853	- - - - (3,000,000)	364,558		- 31,018,483 - - - - - - - - - - - - - - - - - - -
53       Total Deductions:         54       Total Rate Base:         55       Total Rate Base:         59       50         50       TAX CALCULATION         51       Per Company         52       cross check         53       Operating Revenue         64       Other Deductions         55       Interest (AFUDC)         66       Interest         67       Schedule "M" additions         68       Schedule "M" deductions         69       70         70       Income Before Tax         71       State Income Tax         72       Taxable Income	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442 541,076	- - - -	-	22,392,711	- 31,018,483 - - - - - - - - - - - - - - - - - - -
55 56 Total Rate Base: 59 60 TAX CALCULATION 5 61 Per Company	24,348,018 State Income Tax Rate Federal Income Tax Rate 20,839,730 20,839,730 (177,757) 1,307,442 541,076 21,783,853 - 21,783,853	- - - (3,000,000) - (3,000,000)	- - - - - - - - - - - - - - - - - - -	22,392,711	- 31,018,483 - - - - - - - - - - - - - - - - - - -

**RESTATING ---->** 

			Production Factor
1	Operating Revenues: General Business Revenues	3,905,479	
	Interdepartmental		-
	Special Sales	49,115,714	-
4	Other operating revenues Total Operating Revenues	(5,636,807) 47,384,386	-
6		47,504,500	
7			
	Steam Production Nuclear Production	2,343,667	-
	Hydro Production	(28,190)	
	Other Power Supply	34,773,731	-
	Transmission	303,885	-
	Distribution Customer Accounting	(371,809)	-
	Customer Service & Info	402,258 (10,683,513)	-
	Sales	-	-
	Administrative & General	(1,360,416)	-
18	Total O&M Expense	25,379,614	-
19	Depreciation	1,209,606	-
	Amortization		-
	Taxes Other than Income	(41,073)	-
22	Income Taxes: Federal : State	7,624,348	-
	Deferred Income Taxes	(1,356,097)	-
	Investment Tax Credit Adj.	(1,550,057)	-
	Misc. Revenue & Expense	(3,490)	-
27		32,812,907	-
28 29		14,571,479	-
30		,,	
31	Rate Base:		
	Electric Plant in Service	63,205,959	-
	Plant Held for Future Use Misc. Deferred Debits	(5,468,735)	-
	Electric Plant Acq Adj	(5,408,755)	-
	Nuclear Fuel	-	-
	Prepayments	(1,743,279)	-
	Fuel Stock	(6,914,149)	-
	Material & Supplies Working Capital	(6,926,885) 28,579,779	
	Weatherization Loans		-
42	Misc. Rate Base		-
43		70,732,691	-
44 45			
	Accum. Prov. for Depreciation	(29,125,686)	-
47	Accum. Prov. for Amortization	(38,827)	-
	Accum. Deferred Income Tax	(13,295,616)	-
	Unamortized ITC Customer Advances for Const.	1,646 (481,414)	
	Customer Service Deposits	(3,361,134)	
	Miscellaneous Deductions	(83,643)	-
53			
54 55		(46,384,674)	-
56		24,348,018	-
59			
	TAX CALCULATION	State Income Tax Rate	
61	Per Company cross check	Federal Income Tax Rate 20,839,730	
	Operating Revenue	20,839,730	-
64	Other Deductions	-	-
	Interest (AFUDC)	-	-
	Interest Schedule "M" additions	(177,757) 1,307,442	-
	Schedule "M" deductions	541,076	-
69			
	Income Before Tax	21,783,853	-
	State Income Tax	-	-
	Taxable Income Federal Income Tax Before Credits	21,783,853 7,624,349	-
	Federal Tax Credit		
75	Federal Income Tax	7,624,348	-

imary 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 & RE Revenue
Operating Revenues:		Normalization	Normanzation	Change	Anowance Sales	Revenue
General Business Revenues	-	-	-	-	-	
Interdepartmental	-	-	-	-	-	
Special Sales	(47,045,812)	-	-	-	-	
Other operating revenues	(317,051)					
Total Operating Revenues	(47,362,863)	-			-	
	(47,502,505)					
Operating Expenses:						
Steam Production	5,079,244	-	-	-	-	
Nuclear Production	-	-	-	-	-	
Hydro Production	104,470	-	-	-	-	
Other Power Supply	(55,361,467)	-	-	-	-	
Transmission	3,751,494	-	-	-	-	
Distribution	259,056	-	-	-	-	
Customer Accounting	140,246				-	
Customer Service & Info	21,520					
Sales	21,520	-	-	-	-	
		-	-	-	-	
Administrative & General	313,214	-			-	
Total O&M Expense	(45,692,224)	-	-	-	-	
Depreciation	750,603					
Amortization	82,362	-	-	-	-	
2 Taxes Other than Income		-	-	-	-	
	(807,244)	-	-	-	(601)	
Income Taxes: Federal	(3,488,183)	-	-	-	(681)	
: State	-	-	-	-	-	
Deferred Income Taxes	2,341,344	-		-	295,256	
Investment Tax Credit Adj.	-	-	-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-	(776,049)	
Total Operating Expenses:	(47,589,392)	-	-	-	(481,474)	
Net Operating Income:	226,529	-	-	-	481,474	
Rate Base:						
Electric Plant in Service	40,737,064	-	-	-	-	
Plant Held for Future Use	-	-	-	-	-	
Misc. Deferred Debits	(202,652)	-	-	-	-	
Electric Plant Acq Adj	-	-	-	-	-	
' Nuclear Fuel						
Prepayments						
Fuel Stock	-	-	_	-	-	
	-	-	_	-	-	
Material & Supplies	-	-	-	-	-	
Working Capital	-	-	-	-	-	
Weatherization Loans	-	-	-	-	-	
Misc. Rate Base	-	-	-	-	-	
Total Electric Plant:	40,534,413	-	-	-	-	
i						
Deductions:						
Accum. Prov. for Depreciation	(967,568)	-	-	-	-	
Accum. Prov. for Amortization	-	-	-	-	-	
Accum. Deferred Income Tax	(2,143,045)	-	-	-	152,821	
Unamortized ITC	-	-	-	-		
Customer Advances for Const.	-	-	-	-	-	
Customer Service Deposits	-	-	-	-	-	
Miscellaneous Deductions	(402,746)	-	_	-	(402,746)	
Wiscenancous Deductions	(402,740)	-	_	-	(402,740)	
Total Deductions:	(3,513,359)	-	-	-	(249,925)	
Total Deductions.	(0,010,007)	_			(27),723)	
Total Rate Base:	37,021,053	-	-	-	(249,925)	
)	- ,- ,				· · · · · · · · · · · · · · · · · · ·	
TAX CALCULATION	State Income Tax Rate					
Per Company	Federal Income Tax Rate			0		
	(957,629)					
Operating Revenue	(920,310)	-	-	-	776,049	
Other Deductions	-	-	-	-	-	
i Interest (AFUDC)	-	-	_	-	-	
Interest	970,735	-	-	-	-	
		-	-	-	-	
Schedule "M" additions	549,094	-	-	-	58	
Schedule "M" deductions	6,718,479	-	-	-	778,052	
Income Before Tax	(8,060,430)	-	-	-	(1,945)	
State Income Tax	-	-	-	-	-	
					(1,945)	
Taxable Income	(8,060,430)	-	-	-	(1,)+3)	
	(8,060,430) (2,821,150)	-	-	-	(681)	
Taxable Income				-		

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requireme

Summary of Pro Forma Adjustments

	Pro Forma>	3.6	3.7	3.8	3.9
		Wheeling	Ancillary	Schedule 300	Wind Wake Los
1 Operating Revenues:		Revenue	Revenue	Fee Change	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:	5 070 244				
9 Steam Production 0 Nuclear Production	5,079,244			-	
1 Hydro Production	104,470	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	
3 Transmission	3,751,494	-	-	-	
4 Distribution	259,056	-	-	-	
5 Customer Accounting	140,246	-	-	-	
6 Customer Service & Info	21,520	-	-	-	
7 Sales	-	-	-	-	
8 Administrative & General Total O&M Expense	313,214	-	-	-	
9	(45,692,224)	-	-	-	
0 Depreciation	750,603	-	-	-	
1 Amortization	82,362	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	
3 Income Taxes: Federal	(3,488,183)	157,156	14,464	-	
4 : State	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	
6 Investment Tax Credit Adj.	-	-	-	-	
7 Misc. Revenue & Expense	(776,049)	157 156	-	-	
8 Total Operating Expenses: 9	(47,589,392)	157,156	14,464	-	
0 Net Operating Income:	226,529	291,861	26,862	-	
1		291,001	20,002		
2 Rate Base:					
3 Electric Plant in Service	40,737,064	-	-	-	
4 Plant Held for Future Use	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	
6 Electric Plant Acq Adj	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	
8 Prepayments 9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-	-	-	
1 Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
3 Misc. Rate Base	-	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	
8 Accum. Prov. for Amortization	(2 1/2 0/5)	-	-	-	
9 Accum. Deferred Income Tax 0 Unamortized ITC	(2,143,045)	-	-	-	
		-	-	-	
1 Customer Advances for Const		-	-	-	
		-	-	-	
2 Customer Service Deposits	(402,746)	-	-	-	
2 Customer Service Deposits 3 Miscellaneous Deductions	(402,746)	-	-	-	
2 Customer Service Deposits     3 Miscellaneous Deductions     4     5 Total Deductions:	(402,746) (3,513,359)	-		-	
2 Customer Service Deposits     3 Miscellaneous Deductions     5      Total Deductions:     6	(3,513,359)	-			
2 Customer Service Deposits 3 Miscellaneous Deductions 4 5 Total Deductions: 6 9 Total Rate Base:		-	- - - -		
2 Customer Service Deposits     Miscellaneous Deductions     5     Total Deductions:     9     Total Rate Base:     0	(3,513,359) <b>37,021,053</b>	-			
2 Customer Service Deposits     3 Miscellaneous Deductions     5	(3,513,359) <b>37,021,053</b> tate Income Tax Rate	-			
2 Customer Service Deposits         3 Miscellaneous Deductions         4         5       Total Deductions:         6         9       Total Rate Base:         0         1 TAX CALCULATION       St         2 Per Company       Fet	(3,513,359) 37,021,053 tate Income Tax Rate ederal Income Tax Rate	-			
2 Customer Service Deposits 3 Miscellaneous Deductions 4 5 Total Deductions: 6 9 Total Rate Base: 0 1 TAX CALCULATION St 2 Per Company Fe	(3,513,359) <b>37,021,053</b> tate Income Tax Rate				
2 Customer Service Deposits 3 Miscellaneous Deductions 4 5 Total Deductions: 6 9 Total Rate Base: 0 1 TAX CALCULATION St 2 Per Company Fe 3 4 Operating Revenue	(3,513,359) 37,021,053 tate Income Tax Rate ederal Income Tax Rate (957,629)	-	-		- 
2 Customer Service Deposits 3 Miscellaneous Deductions 4 5 Total Deductions: 6 9 Total Rate Base: 0 1 TAX CALCULATION St 2 Per Company Fe 3 4 Operating Revenue 5 5 Other Deductions	(3,513,359) 37,021,053 tate Income Tax Rate ederal Income Tax Rate (957,629)	-	-		- - - - - - - - - - - - - - - - - - -
2 Customer Service Deposits 3 Miscellaneous Deductions 4 5 Total Deductions: 6 9 Total Rate Base: 0 1 TAX CALCULATION St 2 Per Company Fo 3 4 Operating Revenue 5 Other Deductions 6 Interest (AFUDC) 7 Interest	(3,513,359) <b>37,021,053</b> tate Income Tax Rate (957,629) (920,310) - 970,735	-	-		
2 Customer Service Deposits         3 Miscellaneous Deductions         4         5       Total Deductions:         6         9       Total Rate Base:         0         1 TAX CALCULATION       St         2 Per Company       Fe         3       Gerating Revenue         5 Other Deductions       Interest (AFUDC)         7 Interest       Schedule "M" additions	(3,513,359) <b>37,021,053</b> tate Income Tax Rate (957,629) (920,310) - - 970,735 549,094	-	-		
2 Customer Service Deposits         3 Miscellaneous Deductions         4         5       Total Deductions:         6         9       Total Rate Base:         0         1 TAX CALCULATION       St         2 Per Company       Fe         3       Operating Revenue         5 Other Deductions       6         6 Interest (AFUDC)       7         7 Interest       8         8 Schedule "M" additions         9 Schedule "M" deductions	(3,513,359) <b>37,021,053</b> tate Income Tax Rate (957,629) (920,310) - 970,735	-	-		
2       Customer Service Deposits         3       Miscellaneous Deductions         4	(3,513,359) <b>37,021,053</b> tate Income Tax Rate (957,629) (920,310) - - 970,735 549,094 6,718,479	- 449,017 - - - -	- 41,326 - - - -		
2 Customer Service Deposits         3 Miscellaneous Deductions         4         5       Total Deductions:         6         9       Total Rate Base:         0         1 TAX CALCULATION       St         2 Per Company       Fe         3       4         4 Operating Revenue       6         5 Other Deductions       6         6 Interest (AFUDC)       7         7 Interest       8         8 Schedule "M" additions       9         9 Schedule "M" deductions       0         1 Income Before Tax       1	(3,513,359) <b>37,021,053</b> tate Income Tax Rate (957,629) (920,310) - - 970,735 549,094	-	-		
2 Customer Service Deposits         3 Miscellaneous Deductions         4         5       Total Deductions:         6         9       Total Rate Base:         0         1 TAX CALCULATION       St         2 Per Company       Fc         3       6         4 Operating Revenue       5         5 Other Deductions       6         6 Interest (AFUDC)       7         7 Interest       8         8 Schedule "M" additions       9         0       1         1 Income Before Tax       1         2 State Income Tax       1	(3,513,359) 37,021,053 tate Income Tax Rate (957,629) (920,310) - 970,735 549,094 6,718,479 (8,060,430)	- 449,017 - - - - 449,017	41,326 - - - - - - - - - - - - - - - - - - -	-	- - - - - - - - - - - - - - - - - - -
2       Customer Service Deposits         3       Miscellaneous Deductions         4	(3,513,359) 37,021,053 tate Income Tax Rate (957,629) (920,310) - - 970,735 549,094 6,718,479 (8,060,430) - (8,060,430)	- 449,017 - - - - 449,017 - -	41,326 - - - - 41,326 - - 41,326		- - - - - - - - - - - - - - - - - - -
66 <b>Total Rate Base:</b> 69 <b>Total Rate Base:</b> 60 TAX CALCULATION St	(3,513,359) 37,021,053 tate Income Tax Rate (957,629) (920,310) - 970,735 549,094 6,718,479 (8,060,430)	- 449,017 - - - - 449,017	41,326 - - - - - - - - - - - - - - - - - - -	-	

mmary of Pro Forma Adjustments	Des Farmes - A	4.1	4.2	4.2	4.4
	Pro Forma>	4.1 Miscellaneous	4.2 Gen Wage	4.3	4.4
		General Expense	Increase	Gen Wage Increase	Irrigation Loa
		Adj.	Restating.	Pro Forma	Control Progra
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	
3 Interdepartmental	- (47.045.812)	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues 6 Total Operating Revenues	(317,051) (47,362,863)		-		
7	(47,502,605)		-		
8 Operating Expenses:					
9 Steam Production	5,079,244	-	-	225,878	
0 Nuclear Production		-	-		
1 Hydro Production	104,470	-	-	104,470	
2 Other Power Supply	(55,361,467)	-	-	126,049	
3 Transmission	3,751,494	-	-	65,116	
4 Distribution	259,056	-	-	259,056	
5 Customer Accounting	140,246	-	-	140,246	
6 Customer Service & Info	21,520	-	-	21,520	
7 Sales		-	-		
8 Administrative & General	313,214	-	-	291,478	
Total O&M Expense	(45,692,224)	-	-	1,233,813	
9				,,	
0 Depreciation	750,603	-	-	-	
1 Amortization	82,362	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	
3 Income Taxes: Federal	(3,488,183)	-	-	(431,834)	
4 : State	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	
6 Investment Tax Credit Adj.	-	-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	
8 Total Operating Expenses:	(47,589,392)	-	-	801,979	
9					
0 Net Operating Income:	226,529	-	-	(801,979)	
1					
2 Rate Base:					
3 Electric Plant in Service	40,737,064	-	-	-	
4 Plant Held for Future Use	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	
5 Electric Plant Acq Adj	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-	-	-	
1 Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
3 Misc. Rate Base	-	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	-	-	-	
0 Unamortized ITC	-	-	-	-	
1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	
4					
5 Total Deductions:	(3,513,359)	-	-	-	
6					
9 Total Rate Base:	37,021,053	-	-	-	
0	<u> </u>				
1 TAX CALCULATION	State Income Tax Rate				
2 Per Company	Federal Income Tax Rate				
3 4 Orantina Paulan	(957,629)			/1 000 010	
4 Operating Revenue	(920,310)	-	-	(1,233,813)	
5 Other Deductions	-	-	-	-	
6 Interest (AFUDC)	-	-	-	-	
7 Interest	970,735	-	-	-	
8 Schedule "M" additions	549,094	-	-	-	
9 Schedule "M" deductions	6,718,479	-	-	-	
	(0.0 m 10 m			/1	
1 Income Before Tax	(8,060,430)	-	-	(1,233,813)	
2 State Income Tax	-	-	-	-	
3 Taxable Income	(8,060,430)	-	-	(1,233,813)	
4 Federal Income Tax Before Credits	(2,821,150)	-	-	(431,834)	
5 Federal Tax Credit	(667,033) (3,488,183)				
Federal Income Tax				(431,834)	

nmary 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 Subscription
1 Operating Revenues:		Recurring Entries	Aujustinent	Expense	Advertising	Subscription
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	(47,502,805)	-	-	-	-	
8 Operating Expenses:						
9 Steam Production	5,079,244	-		-	-	
0 Nuclear Production	-	-		-	-	
1 Hydro Production	104,470	-		-	-	
2 Other Power Supply	(55,361,467)			-	-	
3 Transmission	3,751,494	-		-	-	
4 Distribution	259,056	-		-	-	
5 Customer Accounting	140,246	-		-	-	
6 Customer Service & Info	21,520	-		-	-	
7 Sales	-	-	-	-	-	
8 Administrative & General	313,214		-	21,736	-	
Total O&M Expense	(45,692,224)	-	-	21,736	-	
9						
0 Depreciation	750,603	-	-	-	-	
1 Amortization	82,362	-	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	-	
3 Income Taxes: Federal	(3,488,183)	-	-	(7,607)	-	
4 : State	-	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	-	
6 Investment Tax Credit Adj.	-	-	-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	-	
8 Total Operating Expenses:	(47,589,392)	-	-	14,129	-	
9						
0 Net Operating Income:	226,529	-	-	(14,129)	-	
1						
2 Rate Base:						
3 Electric Plant in Service	40,737,064	-	-	-	-	
4 Plant Held for Future Use	-	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	-	
6 Electric Plant Acq Adj	-	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	-	
8 Prepayments	-	-	-	-	-	
9 Fuel Stock	-	-	-	-	-	
0 Material & Supplies	-	-	-	-	-	
1 Working Capital	-	-	-	-	-	
2 Weatherization Loans	-	-	-	-	-	
3 Misc. Rate Base	-	-	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	-	
5	, ,					
6 Deductions:						
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	-	-	-	-	
0 Unamortized ITC	(2,1+3,0+3)	-	-	-	-	
1 Customer Advances for Const.	-	-	-	-	-	
2 Customer Service Deposits	-	-	-		-	
3 Miscellaneous Deductions	(402,746)	-	-	-	-	
4	(+02,7+0)	-	-	-	-	
5 Total Deductions:	(3,513,359)	-	-	-	-	
6						
9 Total Rate Base:	37,021,053	-	-	-	-	
) 1 TAX CALCULATION Sta	ate Income Tax Rate					
	deral Income Tax Rate					
3	(957,629)					
4 Operating Revenue	(920,310)	-	_	(21,736)	-	
5 Other Deductions	(720,510)	-	-	(21,750)	-	
6 Interest (AFUDC)	-	-	-	-	-	
7 Interest	970,735	-	-	-	-	
8 Schedule "M" additions		-	-	-	-	
	549,094	-	-		-	
9 Schedule "M" deductions	6,718,479	-	-		-	
	10.020 (20)			(01 70 -		
1 Income Before Tax	(8,060,430)	-	-	(21,736)	-	
2 State Income Tax	-	-	-	-	-	
3 Taxable Income	(8,060,430)	-	-	(21,736)	-	
4 Federal Income Tax Before Credits	(2,821,150)	-	-	(7,607)	-	
5 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 Requireme

Summary of Pro Forma Adjustments

nmary of Pro Forma Adjustments	Pro Forma>	4.10	4.11	4.12	4.13
		Uncollectible	Legal	Collection	IHS Global Insigh
		Expense	Expense	Agency Fees	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	-	-	-	
0 Nuclear Production	-	-	-	-	
1 Hydro Production 2 Other Power Supply	104,470 (55,361,467)	-	-	-	
3 Transmission	3,751,494	-		-	
4 Distribution	259,056				
5 Customer Accounting	140,246		-	-	
6 Customer Service & Info	21,520	-	-	-	
7 Sales			-	-	
8 Administrative & General	313,214	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	
9					
0 Depreciation	750,603	-	-	-	
1 Amortization	82,362	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	
3 Income Taxes: Federal	(3,488,183)	-	-	-	
4 : State	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	
6 Investment Tax Credit Adj.	-	-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	
8 Total Operating Expenses:	(47,589,392)	-	-	-	
9 Nat Orangting Income	226 520				
0 Net Operating Income:	226,529	-	-	-	
1 2 Dete Deres					
2 Rate Base: 3 Electric Plant in Service	40,737,064				
4 Plant Held for Future Use	40,757,004	-	-	-	
5 Misc. Deferred Debits	(202,652)	-		-	
6 Electric Plant Acq Adj	(202,032)				
7 Nuclear Fuel					
8 Prepayments					
9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-	-	-	
1 Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
3 Misc. Rate Base	-	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	(967,568)	-	-	-	
8 Accum. Prov. for Amortization	-	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	-	-	-	
0 Unamortized ITC	-	-	-	-	
1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits 3 Miscellaneous Deductions	(402,746)	-	-	-	
4 Miscellaneous Deductions	(402,746)	-	-	-	
5 Total Deductions:	(3,513,359)	-		-	
6	(3,313,337)		-		
9 Total Rate Base:	37,021,053	-	-	-	
0	- ,- ,				
1 TAX CALCULATION	State Income Tax Rate				
2 Per Company	Federal Income Tax Rate				
3	(957,629)				
4 Operating Revenue	(920,310)	-	-	-	
5 Other Deductions	-	-	-	-	
6 Interest (AFUDC)	-	-	-	-	
7 Interest	970,735	-	-	-	
8 Schedule "M" additions	549,094		-	-	
9 Schedule "M" deductions	6,718,479	-	-	-	
0					
1 Income Before Tax	(8,060,430)	-	-	-	
2 State Income Tax	-		-	-	
	(8,060,430)	-	-	-	
3 Taxable Income					
4 Federal Income Tax Before Credits	(2,821,150)	-	-	-	
			-		

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem

Summary of Pro Forma Adjustments

v					
	Pro Forma>	5.1	5.1.1	5.2	5.3

		5.1	5.1.1	5.2	5.5
		Net Power Costs	Net Power Costs	James River	Removal of
Operating Revenues:		Restating	Pro Forma	Royalty Offset	Colstrip #
2 General Business Revenues					
3 Interdepartmental					
Special Sales	(47,045,812)	_	(47,209,017)		
5 Other operating revenues	(317,051)	_	(47,209,017)	679,898	
5 Total Operating Revenues	(47,362,863)		(47,209,017)	679,898	
7	(11,2,2,2,0,0)		(,,,,)	,	
B Operating Expenses:					
Steam Production	5,079,244	-	4,462,529	-	
) Nuclear Production	-	-	-	-	
Hydro Production	104,470	-	-	-	
2 Other Power Supply	(55,361,467)	-	(56,069,655)	-	
3 Transmission	3,751,494	-	3,489,790	-	
Distribution	259,056	-	-	-	
5 Customer Accounting	140,246	-	-	-	
5 Customer Service & Info	21,520	-	-	-	
7 Sales	-	-	-	-	
Administrative & General	313,214	-	- (40, 117, 227)	-	
Total O&M Expense	(45,692,224)	-	(48,117,337)	-	
	750 (02				
Depreciation	750,603	-	-	-	
Amortization 2 Taxes Other than Income	82,362	-	-	-	
Income Taxes: Federal	(807,244) (3,488,183)	-	317,912	237,964	
: State	(3,400,183)	-	517,912		
Deferred Income Taxes	2,341,344	-	-	-	
5 Investment Tax Credit Adj.	2,341,344	-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-	
Total Operating Expenses:	(47,589,392)	-	(47,799,425)	237,964	
	(,		(,.,,,.=e)	,	
Net Operating Income:	226,529	-	590,409	441,934	
Rate Base:					
Electric Plant in Service	40,737,064	-	-	-	
Plant Held for Future Use	-	-	-	-	
Misc. Deferred Debits	(202,652)	-	-	-	
Electric Plant Acq Adj	-	-	-	-	
Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
Fuel Stock	-	-	-	-	
Material & Supplies	-	-	-	-	
Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
Misc. Rate Base	-	-	-	-	
Total Electric Plant:	40,534,413	-	-	-	
Deductions					
Deductions:	(0.77.570)				
Accum. Prov. for Depreciation Accum. Prov. for Amortization	(967,568)	-	-	-	
	- (0.142.045)	-	-	-	
Accum. Deferred Income Tax	(2,143,045)	-	-	-	
Unamortized ITC Customer Advances for Const.	-	-	-	-	
	-	-	-	-	
2 Customer Service Deposits 3 Miscellaneous Deductions	(402,746)	-	-	-	
Miscenaneous Deductions	(402,740)	-	-	-	
Total Deductions:	(3,513,359)	-	-	-	
Total Deductions.	(3,313,339)	-	-	-	
Total Rate Base:	37,021,053	-	-	-	
Total Rate Dase.	57,021,035	-	-	-	
TAX CALCULATION	State Income Tax Rate				
Per Company	Federal Income Tax Rate				
	(957,629)				
Operating Revenue	(920,310)	-	908,321	679,898	
Other Deductions	-	-	-	-	
5 Interest (AFUDC)	-	-	-	-	
Interest	970,735	-	-	-	
Schedule "M" additions	549,094	-	-	-	
Schedule "M" deductions	6,718,479	-	-	-	
)		•			
Income Before Tax	(8,060,430)	-	908,321	679,898	
2 State Income Tax	-	-	-	-	
3 Taxable Income	(8,060,430)	-	908,321	679,898	
Federal Income Tax Before Credits	(2,821,150)	-	317,912	237,964	
5 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 Requireme

mmary of Pro Forma Adjustments	Pro Forma>	6.1	6.2	6.3	6.4
		Hydro	Deprec. & Amort. Reserve to Dec	Proposed Depreciation Rates	Vehicle
		Decommissioning	2013 Balance	- Expense	Study
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	
3 Interdepartmental	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	
5 Other operating revenues 6 <b>Total Operating Revenues</b>	(317,051) (47,362,863)	-			
6 Total Operating Revenues 7	(47,362,863)	-	-	-	
8 Operating Expenses:					
9 Steam Production	5,079,244	-	-	-	
0 Nuclear Production	-	-	-	-	
1 Hydro Production	104,470	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	
3 Transmission	3,751,494	-	-	-	
4 Distribution	259,056	-	-	-	
5 Customer Accounting	140,246	-	-	-	
6 Customer Service & Info	21,520	-	-	-	
7 Sales	-	-	-	-	
8 Administrative & General	313,214	-	-	-	
9 Total O&M Expense	(45,692,224)	-	-	-	
9 20 Depreciation	750,603	-	-	-	
1 Amortization	82,362	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	
23 Income Taxes: Federal	(3,488,183)	(44,842)	-	-	
4 : State	-	(-+-,0+2)			
25 Deferred Income Taxes	2,341,344	48,623		-	
6 Investment Tax Credit Adj.			-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	
8 Total Operating Expenses:	(47,589,392)	3,781	-	-	
9					
0 Net Operating Income:	226,529	(3,781)	-	-	
1					
2 Rate Base:					
3 Electric Plant in Service	40,737,064	-	-	-	
4 Plant Held for Future Use	-	-	-	-	
5 Misc. Deferred Debits	(202,652)	-	-	-	
6 Electric Plant Acq Adj	-	-	-	-	
7 Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-	-	-	
1 Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
3 Misc. Rate Base	-	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	
5 Deductions					
6 Deductions: 7 A course Prov. for Depreciation	(067 560)	(106.210)			
7 Accum. Prov. for Depreciation 8 Accum. Prov. for Amortization	(967,568)	(196,210)	-	-	
9 Accum. Deferred Income Tax	(2,143,045)	(16,555)	-	-	
0 Unamortized ITC	(2,143,045)	(10,000)		-	
1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	
4	(102,170)				
5 Total Deductions:	(3,513,359)	(212,765)	-	-	
6	(2,222,207)	(,: 00)			
79 Total Rate Base:	37,021,053	(212,765)	-	-	
50					
1 TAX CALCULATION	State Income Tax Rate				
2 Per Company	Federal Income Tax Rate				
3	(957,629)				
4 Operating Revenue	(920,310)	-	-	-	
5 Other Deductions	-	-	-	-	
6 Interest (AFUDC)	-	-	-	-	
7 Interest	970,735	-	-	-	
8 Schedule "M" additions	549,094	-	-	-	
9 Schedule "M" deductions	6,718,479	128,121		-	
0					
	10.0.00				
	(8,060,430)	(128,121)	-	-	
2 State Income Tax	-	-	-	-	
2 State Income Tax 3 Taxable Income	- (8,060,430)	(128,121)	-		
1 Income Before Tax 2 State Income Tax 3 Taxable Income 4 Federal Income Tax Before Credits 5 Federal Tax Credit	(8,060,430) (2,821,150)	-			
2 State Income Tax 3 Taxable Income	- (8,060,430)	(128,121)			

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requireme 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 ADI Balance
Operating Revenues:		interest frue up	Expense	crean	Bulance
2 General Business Revenues	-	-	-	-	
Interdepartmental	-	-	-	-	
Special Sales	(47,045,812)	-	-	-	
Other operating revenues	(317,051)	-	-	-	
5 Total Operating Revenues	(47,362,863)	-	-	-	
B Operating Expenses:					
Steam Production	5,079,244				
Nuclear Production		-	-	-	
Hydro Production	104,470	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	
3 Transmission	3,751,494	-	-	-	
Distribution	259,056	-	-	-	
Customer Accounting	140,246	-	-	-	
6 Customer Service & Info	21,520	-	-	-	
/ Sales	-	-	-	-	
Administrative & General	313,214	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	
) Depreciation	750 602				
Depreciation Amortization	750,603 82,362	-		-	
2 Taxes Other than Income	(807,244)	-	-	-	
Income Taxes: Federal	(3,488,183)	(339,757)	-	- (661,917)	
: State			-		
5 Deferred Income Taxes	2,341,344	-	-	-	
5 Investment Tax Credit Adj.		-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-	
3 Total Operating Expenses:	(47,589,392)	(339,757)	-	(661,917)	
Net Operating Income:	226,529	339,757	-	661,917	
Rate Base:					
B Electric Plant in Service	40,737,064	-	-	-	
Plant Held for Future Use	-	-	-	-	
Misc. Deferred Debits	(202,652)	-	-	-	
Electric Plant Acq Adj	-	-	-	-	
Nuclear Fuel	-	-	-	-	
Prepayments	-	-	-	-	
9 Fuel Stock	-	-	-	-	
) Material & Supplies Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
Misc. Rate Base	-	-	-	-	
Total Electric Plant:	40,534,413	-	-		
	-0,55-,-15		_	-	
Deductions:					
Accum. Prov. for Depreciation	(967,568)	-	-	-	
Accum. Prov. for Amortization	-	-	-	-	
Accum. Deferred Income Tax	(2,143,045)	-	-	-	
Unamortized ITC	-	-	-	-	
Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
Miscellaneous Deductions	(402,746)	-	-	-	
Total Deductions:	(2 512 250)				
Total Deductions:	(3,513,359)	-	-	-	
Total Rate Base:	37,021,053	-	-	-	
TAX CALCULATION	State Income Tax Rate				
Per Company	Federal Income Tax Rate				
. Fer Company					
3	(957,629)				
Operating Revenue	(957,629) (920,310)	-	-	-	
Operating Revenue		-	-	-	
Operating Revenue Other Deductions 5 Interest (AFUDC)	(920,310)	-	-	-	
Operating Revenue Other Deductions Interest (AFUDC)	(920,310) - - 970,735	970,735	- - -	- - -	
Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions	(920,310) - - 970,735 549,094	970,735	-		
Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions	(920,310) - - 970,735	- - 970,735 -			
Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions	(920,310) - - 970,735 549,094 6,718,479	-			
Operating Revenue     Other Deductions     Interest (AFUDC)     Interest     Schedule "M" additions     Schedule "M" deductions     Income Before Tax	(920,310) - - 970,735 549,094	970,735 (970,735)	-		
<ul> <li>Operating Revenue</li> <li>Other Deductions</li> <li>Interest (AFUDC)</li> <li>Interest</li> <li>Schedule "M" additions</li> <li>Schedule "M" deductions</li> <li>Income Before Tax</li> <li>State Income Tax</li> </ul>	(920,310) - 970,735 549,094 6,718,479 (8,060,430)	(970,735)	-	-	
Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax Taxable Income	(920,310) - 970,735 549,094 6,718,479 (8,060,430) - (8,060,430)	(970,735)	-		
<ul> <li>Operating Revenue</li> <li>Other Deductions</li> <li>Interest (AFUDC)</li> <li>Interest</li> <li>Schedule "M" additions</li> <li>Schedule "M" deductions</li> <li>Income Before Tax</li> <li>State Income Tax</li> </ul>	(920,310) - 970,735 549,094 6,718,479 (8,060,430)	(970,735)		- - - - - - - - - - - - - - - - - - -	

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

nmary of Pro Forma Adjustments	Pro Forma>	7.5	7.6	7.7 Remove Deferred	7.8
		WA Low Income Tax Credit	WA Flow-through	State Tax & Expense Balance	WA Public Utility Tax Adjustment
1 Operating Revenues:		Tax Credit	110w-tillough	Expense Balance	Aujustment
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				
0 Nuclear Production		-	-	-	
1 Hydro Production	104,470	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	
3 Transmission	3,751,494	-	-	-	
4 Distribution	259,056	-	-	-	
5 Customer Accounting	140,246	-	-	-	
6 Customer Service & Info	21,520	-	-	-	
7 Sales	-	-	-	-	
8 Administrative & General Total O&M Expense	<u>313,214</u> (45,692,224)	-	-	-	
9	(43,092,224)	-	-	-	
0 Depreciation	750,603	-	-	-	
1 Amortization	82,362	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	(807,24
3 Income Taxes: Federal	(3,488,183)	-	-	-	282,53
4 : State	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	
6 Investment Tax Credit Adj.	-	-	-	-	
7 Misc. Revenue & Expense	(776,049)	-	-	-	
8 Total Operating Expenses:	(47,589,392)	-	-	-	(524,70
9 Not Organiting Income	226,529				524 70
0 Net Operating Income:	226,529	-	-	-	524,70
1 Dete Deres					
2 Rate Base: 3 Electric Plant in Service	40,737,064				
4 Plant Held for Future Use	40,737,004	-	-	-	
5 Misc. Deferred Debits	(202,652)		-		
6 Electric Plant Acq Adj	(202,052)				
7 Nuclear Fuel	-	-	-	-	
8 Prepayments	-	-	-	-	
9 Fuel Stock	-	-	-	-	
0 Material & Supplies	-	-	-	-	
1 Working Capital	-	-	-	-	
2 Weatherization Loans	-	-	-	-	
3 Misc. Rate Base	-	-	-	-	
4 Total Electric Plant:	40,534,413	-	-	-	
5 Detectioner					
6 Deductions: 7 Accum Prov. for Depression	(067 568)				
7 Accum. Prov. for Depreciation 8 Accum. Prov. for Amortization	(967,568)	-	-	-	
9 Accum. Deferred Income Tax	(2,143,045)				
0 Unamortized ITC	(2,175,045)	-	-	-	
1 Customer Advances for Const.	-	-	-	-	
2 Customer Service Deposits	-	-	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	
4					
5 Total Deductions:	(3,513,359)	-	-	-	
6					
9 Total Rate Base:	37,021,053	-	-	-	
	0				
1 TAX CALCULATION	State Income Tax Rate				
2 Per Company 3	Federal Income Tax Rate (957,629)				
5 4 Operating Revenue	(920,310)	-	-	-	807,24
5 Other Deductions		-	-	-	007,24
6 Interest (AFUDC)		-		_	
7 Interest	970,735	-	-	-	
8 Schedule "M" additions	549,094	-	-	-	
9 Schedule "M" deductions	6,718,479	-	-	-	
0	, , ,				
1 Income Before Tax	(8,060,430)	-	-	-	807,24
2 State Income Tax	-	-	-	-	
3 Taxable Income	(8,060,430)	-	-	-	807,24
4 Federal Income Tax Before Credits	(2,821,150)	-	-	-	282,53
5 Federal Tax Credit	(667,033)				
Federal Income Tax	(3,488,183)				282,53

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

imary of Pro Forma Adjustments	Pro Forma>	8.1	8.2	8.3 Customer	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Advances for Construction	Major Plant Additions	Miscellaneou Rate Base
Operating Revenues:		Naw Dast	Remediation	Construction	Additions	Nate Dase
2 General Business Revenues	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	
4 Special Sales	(47,045,812)	-	-	-	-	
5 Other operating revenues	(317,051)	-	-	-	-	
5 Total Operating Revenues	(47,362,863)	-	-	-	-	
7						
B Operating Expenses:						
Steam Production	5,079,244	-	-	-	-	
) Nuclear Production	-	-	-	-	-	
Hydro Production	104,470	-	-	-	-	
2 Other Power Supply	(55,361,467)	-	-	-	-	
3 Transmission	3,751,494	-	-	-	-	
4 Distribution	259,056	-	-	-	-	
5 Customer Accounting	140,246	-	-	-	-	
5 Customer Service & Info	21,520	-	-	-	-	
7 Sales	-	-	-	-	-	
Administrative & General	313,214	-	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	-	
)						
) Depreciation	750,603	-	-	-	744,845	
Amortization	82,362	-	-	-	-	
2 Taxes Other than Income	(807,244)	-	-	-	-	
3 Income Taxes: Federal	(3,488,183)	-	-	-	(2,031,908)	
4 : State	-	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-	1,920,551	
5 Investment Tax Credit Adj.	-	-	-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-	-	
3 Total Operating Expenses:	(47,589,392)	-	-	-	633,489	
)						
) Net Operating Income:	226,529	-	-	-	(633,489)	
Rate Base:						
B Electric Plant in Service	40,737,064	-	-	-	40,424,582	
Plant Held for Future Use	+0,757,004	-	-	-	-0,-2-,302	
5 Misc. Deferred Debits	(202,652)	-	-	-	-	
5 Electric Plant Acq Adj	(202,052)	-	-	-	-	
Visit Nuclear Fuel	-	-	-	-	-	
Prepayments	-	-	-	-	-	
Fuel Stock	-	-	-	-	-	
) Material & Supplies	-	-	-	-	-	
Working Capital	-	-	-	-	-	
2 Weatherization Loans	_		_	_	_	
3 Misc. Rate Base		-				
Total Electric Plant:	40,534,413	-	-	-	40,424,582	
	10,001,110				10,121,002	
5 Deductions:						
Accum. Prov. for Depreciation	(967,568)	-	-	_	(765,441)	
Accum. Prov. for Amortization	(507,508)	-	-	-	(,00,++1)	
Accum. Deferred Income Tax	(2,143,045)	-	_	-	(2,559,876)	
) Unamortized ITC	(2,143,043)	-	-	-		
Customer Advances for Const.	-	-	-	-	-	
2 Customer Service Deposits	-	-	_	-	-	
3 Miscellaneous Deductions	(402,746)	-	-	-	-	
4	(402,740)	-	-	-	-	
Total Deductions:	(3,513,359)	-	-	-	(3,325,317)	
5						
Total Rate Base:	37,021,053	-	-	-	37,099,266	
) I TAX CALCULATION S	tate Income Tax Rate					
	ederal Income Tax Rate					
3	(957,629)					
Operating Revenue	(920,310)	-	-	-	(744,845)	
5 Other Deductions	-	-	-	-	-	
5 Interest (AFUDC)	-	-	-	-	-	
7 Interest	970,735	-	-	-	-	
3 Schedule "M" additions	549,094	-	-	-	744,845	
Schedule "M" deductions	6,718,479	-	-	-	5,805,451	
)	5,110,117				2,000,701	
Income Before Tax	(8,060,430)	-	-	-	(5,805,451)	
	(0,000,450)			-		
	-				-	
2 State Income Tax	(8 060 430)		-	-	(5,805 451)	
2 State Income Tax 3 Taxable Income	(8,060,430)				(5,805,451) (2,031,908)	
2 State Income Tax	(8,060,430) (2,821,150) (667,033)	-	-	-	(5,805,451) (2,031,908)	

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem

Summary of Pro Forma Adjustments

mary 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 Serv Deposits
Operating Revenues:			*		
General Business Revenues	-	-	-	-	
Interdepartmental	-	-	-	-	
Special Sales	(47,045,812)	-	-	-	
Other operating revenues	(317,051)	-	-	-	
Total Operating Revenues	(47,362,863)	-	-	-	
· · · · · · · · · · · · · · · · · · ·					
Operating Expenses:					
Steam Production	5,079,244	-	-	-	
Nuclear Production	-	-	-	-	
Hydro Production	104,470		-	-	
Other Power Supply	(55,361,467)	-	-	-	
Transmission	3,751,494	-	-	-	
Distribution	259,056	-	-	-	
Customer Accounting	140,246	-	-	-	
Customer Service & Info	21,520	-	-	-	
Sales	-	-	-	-	
Administrative & General	313,214	-	-	-	
Total O&M Expense	(45,692,224)	-	-	-	
)	(,				
Depreciation	750,603	-	-	-	
Amortization	82,362	82,362		-	
		02,502		-	
Taxes Other than Income	(807,244)			-	
Income Taxes: Federal	(3,488,183)	(86,068)	-	-	
: State	-	-	-	-	
Deferred Income Taxes	2,341,344	62,067	-	-	
Investment Tax Credit Adj.	-	-	-	-	
Misc. Revenue & Expense	(776,049)	-	-	-	
Total Operating Expenses:	(47,589,392)	58,361	-	-	
Net Operating Income:	226,529	(58,361)	-	-	
Rate Base:					
Electric Plant in Service	40,737,064	-	-	-	
Plant Held for Future Use	-	-	-		
Misc. Deferred Debits	(202,652)	(202,652)	-	-	
Electric Plant Acq Adj	(,,	(,=/			
Nuclear Fuel	-	-		-	
Prepayments	_			_	
Fuel Stock	_			_	
Material & Supplies					
Working Capital	-	-	-	-	
	-	-	-	-	
Weatherization Loans	-	-	-	-	
Misc. Rate Base	-	-	-	-	
Total Electric Plant:	40,534,413	(202,652)	-	-	
Deductions:					
Accum. Prov. for Depreciation	(967,568)	-	-	-	
Accum. Prov. for Amortization	-	-	-	-	
Accum. Deferred Income Tax	(2,143,045)	300,352	-	-	
Unamortized ITC	-	-	-	-	
Customer Advances for Const.	-	-	-	-	
Customer Service Deposits	-	-	-	-	
Miscellaneous Deductions	(402,746)	-	-	-	
Total Deductions:	(3,513,359)	300,352	-	-	
Total Deddenois	(-,,507)				
Total Rate Base:	37,021,053	97,700	-	-	
Total Rate Dase.	01,021,000	21,100			
	State Income Tax Rate				
	Federal Income Tax Rate				
Ter company	(957,629)				
Operating Revenue	(920,310)	(82,362)			
Other Deductions	(920,310)	(02,302)	-	-	
	-	-	-	-	
Interest (AFUDC)	-	-	-	-	
Interest	970,735	-	-	-	
Schedule "M" additions	549,094	(201,567)	-	-	
Schedule "M" deductions	6,718,479	(38,022)	-	-	
_					
Income Before Tax	(8,060,430)	(245,907)	-	-	
			-	-	
State Income Tax	-				
State Income Tax Taxable Income	(8,060,430)	(245,907)	-	-	
State Income Tax		(245,907) (86,068)	-	-	
State Income Tax Taxable Income	(8,060,430)				

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirem

#### Summary of Pro Forma Adjustments

mmary of Pro Forma Adjustments	<b>Pro Forma&gt;</b> 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 Suppl Working Capit	
1 Operating Revenues:		1 mortilation	rtemo tub	2012 Dulance	troning cupi	
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	-	-	-		
0 Nuclear Production	-	-	-	-		
1 Hydro Production	104,470	-	-	-		
2 Other Power Supply	(55,361,467)					
3 Transmission	3,751,494					
4 Distribution	259,056		_	_		
5 Customer Accounting	140,246	-	-	-		
		-	-	-		
6 Customer Service & Info	21,520	-	-	-		
7 Sales	-	-	-	-		
8 Administrative & General	313,214	-	-	-		
Total O&M Expense	(45,692,224)	-	-	-		
)						
) Depreciation	750,603	-	-	-		
Amortization	82,362	-	-	-		
2 Taxes Other than Income	(807,244)	-	-	-		
3 Income Taxes: Federal	(3,488,183)	(535,565)		-		
: State	-	-	-	-	-	
5 Deferred Income Taxes	2,341,344	-	-	-		
5 Investment Tax Credit Adj.		-	-	-		
7 Misc. Revenue & Expense	(776,049)		-	-		
B Total Operating Expenses:	(47,589,392)	(535,565)	-	-		
	(1,00,0)_)	(000,000)				
Net Operating Income:	226,529	(994,621)				
	220,527	())4,021)				
Rate Base:						
3 Electric Plant in Service	40,737,064	-	-	-		
Plant Held for Future Use	-	-	-	-		
5 Misc. Deferred Debits	(202,652)	-	-	-		
5 Electric Plant Acq Adj	-	-	-	-		
7 Nuclear Fuel	-	-	-	-		
8 Prepayments	-	-	-	-		
Fuel Stock	-	-	-	-		
) Material & Supplies	-	-	-	-		
Working Capital	-	-	-	-		
2 Weatherization Loans	-	-	-	-		
3 Misc. Rate Base	-	-	-	-		
Total Electric Plant:	40,534,413	-	-	-		
	40,554,415					
5 Deductions:						
	(067 569)					
Accum. Prov. for Depreciation	(967,568)	-	-	-		
Accum. Prov. for Amortization	-	-	-	-		
Accum. Deferred Income Tax	(2,143,045)		-	-		
Unamortized ITC	-	-	-	-		
Customer Advances for Const.	-	-	-	-		
2 Customer Service Deposits	-	-	-	-		
3 Miscellaneous Deductions	(402,746)	-	-	-		
1						
5 Total Deductions:	(3,513,359)	-	-	-		
5						
Total Rate Base:	37,021,053	-	-	-		
)						
TAX CALCULATION	State Income Tax Rate					
2 Per Company	Federal Income Tax Rate					
3	(957,629)					
Operating Revenue	(920,310)	(1,530,186)	-	-		
5 Other Deductions	(==,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	-		
5 Interest (AFUDC)	-	-	-	-		
	070 725	-	-	-		
7 Interest Schodyla "M" additions	970,735	-	-	-		
8 Schedule "M" additions	549,094	-	-	-		
9 Schedule "M" deductions	6,718,479	-	-	-		
		(1 500 10 -				
I Income Before Tax	(8,060,430)	(1,530,186)	-	-		
2 State Income Tax	-	-	-	-		
3 Taxable Income	(8,060,430)	(1,530,186)	-	-		
4 Federal Income Tax Before Credits	(2,821,150)	(535,565)	-	-		
5 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 Requirems Summary of Pro Forma Adjustments

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
8 Operating Expenses:		
9 Steam Production	5,079,244	390,838
10 Nuclear Production	-	-
11 Hydro Production 12 Other Power Supply	104,470 (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 17 Sales	21,520	
18 Administrative & General	313,214	-
Total O&M Expense	(45,692,224)	1,169,565
19 20 Demonistian	750 (02	E 750
20 Depreciation 21 Amortization	750,603 82,362	5,758
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.	2,541,544	- 14,840
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		(000,2,0)
32 Rate Base:		
33 Electric Plant in Service	40,737,064	312,482
<ul><li>34 Plant Held for Future Use</li><li>35 Misc. Deferred Debits</li></ul>	(202,652)	-
36 Electric Plant Acq Adj	(202,002)	-
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	40,554,415	512,462
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	(2,145,045)	-
51 Customer Advances for Const.	-	-
52 Customer Service Deposits	- (402 746)	-
53 Miscellaneous Deductions 54	(402,746)	-
55 Total Deductions:	(3,513,359)	(25,705)
56	25 021 052	206 222
59 <b>Total Rate Base:</b> 60	37,021,053	286,777
61 TAX CALCULATION	State Income Tax Rate	
62 Per Company	Federal Income Tax Rate	
63 64 Operating Revenue	(957,629) (920,310)	(1,006,543)
65 Other Deductions	-	(1,000,545)
66 Interest (AFUDC)	-	-
67 Interest	970,735	-
68 Schedule "M" additions 69 Schedule "M" deductions	549,094 6,718,479	5,758 44,876
70	0,710,479	++,070
71 Income Before Tax	(8,060,430)	(1,045,662)
72 State Income Tax		-
73 Taxable Income 74 Federal Income Tax Before Credits	(8,060,430) (2,821,150)	(1,045,662) (365,982)
75 Federal Tax Credit	(667,033)	(5,117)
Federal Income Tax	(3,488,183)	(371,099)

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Temperature Normalization Adjustment 3.1

	TOTAL					WA
	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Income:						
Residential	440	RES	(3,644,018)	WA	100.0000%	(3,644,018)
Commercial	442	RES	(1,236,605)	WA	100.0000%	(1,236,605)
Industrial	442	RES	(812,138)	WA	100.0000%	(812,138)
Public Street & Highway	444	RES	-	WA	100.0000%	-
Total			(5,692,761)	_		(5,692,761)

## **Description of Adjustment:**

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period (currently 1993 to 2012). The time period is updated annually, dropping off the first year and adding the most recent.

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Revenue Normalization Adjustment 3.2

			TOTAL			WA
	ACCOUNT	TYPE	<b>COMPANY</b>	FACTOR	FACTOR %	<b>ALLOCATED</b>
Adjustment to Income:						
Residential	440	RES	(3,295,454)	WA	100.0000%	(3,295,454)
Commercial	442	RES	(2,623,432)	WA	100.0000%	(2,623,432)
Industrial <sup>1</sup>	442	RES	(1,528,200)	WA	100.0000%	(1,528,200)
Public Street & Highway	444	RES	19,502	WA	100.0000%	19,502
		_				
Total		-	(7,427,584)			(7,427,584)

<sup>1</sup> Includes Irrigation

#### **Description of Adjustment:**

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2013 are normalized by removing Schedule 191 (System Benefits Charge) -\$11,140,249, SMUD -\$310,869, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,878,340, DSM -\$10,677,589, Out of Period \$160,064, and televines adjustments \$1.52

-\$169,064 and tolerance adjustment -\$8,153.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Effective Price Change Adjustment 3.3

		WA				
	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Income:						
Residential	440	RES	7,595,104	WA	100.0000%	7,595,104
Commercial	442	RES	6,067,369	WA	100.0000%	6,067,369
Industrial <sup>1</sup>	442	RES	3,363,359	WA	100.0000%	3,363,359
Public St. & Hwy	444	RES	(8)	WA	100.0000%	(8)
Total Type III Adjustment to Income			17,025,825	-		17,025,825

<sup>1</sup>Includes Irrigation

# **Description of Adjustment:**

This restating adjustment annualizes the \$17 million rate increase ordered in rate case Docket No. UE-130043, effective December 11, 2013.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement SO2 Emission Allowances Adjustment 3.4

			TOTAL			WA
	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Operating Income:						
Remove 12 ME Dec 2012 Allowance sales	4118	PRO	26,461	SE	7.570%	2,003
Add 12 ME Dec 2013 Amortization	4118	PRO	(778,052)	WA	Situs	(778,052)
			(751,591)			(776,049)
Adjustment to Rate Base:						
Regulatory Deferred Sales	25398	PRO	(402,746)	WA	Situs	(402,746)
			(402,746)	:		(402,746)
Adjustment to Tax:						
Accum Deferred Income Taxes	190	PRO	152,821	WA	100.0000%	152,821
Schedule M Additions	SCHMAT	PRO	58	WA	100.0000%	58
Schedule M Deduction	SCHMDT	PRO	778,052	WA	100.0000%	778,052
DIT Expense	41110	PRO	(22)	WA	100.0000%	(22)
DIT Expense	41010	PRO	295,278	WA	100.0000%	295,278

#### **Description of Adjustment:**

This pro forma adjustment removes the SO2 allwance sales occurring in the 12 months ended December 2013. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement REC & REA Revenue Adjustment 3.5

	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u>	<u>FACTOR</u>	FACTOR %	WASHINGTON <u>ALLOCATED</u>
<b>Restating Adjustment:</b> Remove December 2013 Booked Rev						
(including accruals)	456	RES	(7,601,287)	SG	7.9057%	(600,937)
Remove December 2013 Deferrals	456	RES	(20,901,329)	SG	7.9057%	(1,652,402)
Total		-	(28,502,616)	:		(2,253,339)

#### **Description of Adjustment**

Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12 months ended December 2013 and deferrals related to renewable energy credits and renewable energy attributes.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Wheeling Revenue Adjustment Adjustment 3.6

	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Revenues:						
Other Electric Revenues	456	RES	(4,480,007)	WRG	4.7751%	(213,923)
Other Electric Revenues	456	PRO	9,403,371	WRG	4.7751%	449,017
Total Wheeling Revenue Adjustment		-	4,923,365			235,094
Wheeling Imbalance Expense	566	RES	(1,418,333)	SG	7.9057%	(112,130)
Adjustment Detail: Actual Wheeling Revenues 12 ME December Total Adjustments	2013	_	85,492,935			
Normalized Wheeling Revenues 12 ME Decer	nber 2013	_	85,492,935			

# **Description of Adjustment:**

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2014 by adjusting the actual revenues for the 12 months ended December 31, 2013 for restating and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment reflects the impact of the FERC rate case, FERC Docket No. ER 11-3643.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Ancillary Revenue - WA Adjustment 3.7

		WASHINGTON				
	ACCOUNT	<u>TYPE</u>	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Revenue:						
Ancillary Contract Expiration	456	PRO	179,017	CAGW	23.0849%	41,326

#### **Description of Adjustment**

This adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12 months ended December 2013 is adjusted to reflect the expected revenue for the 12 months ending March 2016 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Schedule 300 Fee Change Adjustment 3.8

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	WCA <u>FACTOR</u>	Washington FACTOR % ALLOCATE	
Adjustment to Revenues: Other Electric Revenues	456	PRO	84,747	WA	- 100.0000%	

#### **Description of Adjustment:**

Staff contests the changes proposed by the Company to Schedule 300 and therefore removes the adjustment entirely. Staff Witness Mr. Kouchi discusses this adjustment in his direct testimony.

The Company is proposing to change the rates associated with the reconnection charge in Schedule 300. The Reconnection Charge is assessed when a customer has been disconnected due to default or non-payment of their energy bill and then requests the reconnection of service. This pro forma adjustment removes the actual charges from the historical test year and replaces the proposed amount using the historical average number of reconnections.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Revenues from Wind Wake Loss Revenues Adjustment 3.9

CCOUNT	WASHINGTON ALLOCATED				
456	RES	(144,583)	SG	7.9057%	(11,430)
456	PRO	161,659	CAGW	23.0849%	37,319
		17,077			25,889
		456 RES	456 RES (144,583) 456 PRO 161,659	CCOUNTTYPECOMPANYFACTOR456RES(144,583)SG456PRO161,659CAGW	CCOUNT         TYPE         COMPANY         FACTOR         FACTOR %           456         RES         (144,583)         SG         7.9057%           456         PRO         161,659         CAGW         23.0849%

# **Description of Adjustment:**

The Company receives compensation for wake losses suffered at its Leaning Juniper wind plant. This adjustment adds forecast indemnity payments for lost renewable energy credits and production tax credits during the 12 months ending March 2016. Forecast indeminity payments for lost energy are embedded within the Company's pro forma net power cost calculation.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Miscellaneous General Expense Adjustment Adjustment 4.1

			TOTAL			WASHINGTON
Adjustment to Revenue:	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Gains on Property Sales	421	RES	(278,673)	CAGE	0.0000%	-
Gains on Property Sales	421	RES	286,366	SO	6.8539%	19,627
Gains on Property Sales	421	RES	16,760	UT	0.0000%	-
Gains on Property Sales	421	RES	(24,453)	CAGW	23.0849%	(5,645)
			-			13,982
	401	DEC	(5.700)	CN	C 01740/	(401)
Loss on Property Sales	421	RES	(5,798)		6.9174%	(401)
Loss on Property Sales	421	RES	10,195	OR	0.0000%	- (21.241)
Loss on Property Sales	421	RES	(309,908)	SO	6.8539%	(21,241)
Loss on Property Sales	421 421	RES RES	6,003	CAGE NUTIL	0.0000% 0.0000%	-
Loss on Property Sales	421	KES	299,508	NUTIL	0.0000%	(21,642)
						(21,042)
Adjustment to Expense:						
Non-utility Flights	557	RES	(7,223)	SG	7.9057%	(571)
Non-utility Flights	580	RES	(1,990)	SNPD	6.2803%	(125)
	002	DEC		CN	C 01740/	(1.702)
Blue Sky	903	RES	(24,626)	CN OP	6.9174%	(1,703)
Blue Sky	903	RES	(46,199)	OR	0.0000%	- (1.702)
			(70,826)			(1,703)
Blue Sky	909	RES	20.097	CN	6.9174%	1,390
Blue Sky	909	RES	9,798	OR	0.0000%	-
DSM	909	RES	(60,596)	CN	6.9174%	(4,192)
Miscellaneous	909	RES	(1,589)	CN	6.9174%	(110)
			(32,290)			(2,911)
Blue Sky	921	RES	(355)		6.8539%	(24)
Blue Sky	929	RES	40,931	SO	6.8539%	2,805
Charitable Donations and Sponsorships	921	RES	(6,014)		6.8539%	(412)
Employee Expenses	921	RES	(613)		6.8539%	(42)
Intercompany SERP Costs	923	RES	(154,730)	SO	6.8539%	(10,605)
Legislative & Lobbyist	921	RES	(5,577)	SO	6.8539%	(382)
Miscellaneous	923	RES	(118,207)	SO	6.8539%	(8,102)
Non-utility Flights	921	RES	(7,047)	SO	6.8539%	(483)
Property Insurance	924	RES	118,207	SO	6.8539%	8,102
			(133,406)			(9,144)
Total Miscellaneous General Expense I	Domovol		(348,851)			(14,454)
i otal miscenaneous General Expense i	xeilluvai		(340,031)		:	(14,434)

#### **Description of Adjustment:**

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement General Wage Increase - Restating Adjustment 4.2

Adjustment 4.2						
			TOTAL			WASHINGTON
	<u>ACCOUNT</u>	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Steam Operations	500	RES	(108,784)	CAGE	0.0000%	-
Steam Operations	500	RES	(6)	CAGW	23.0849%	(1)
Steam Operations	500	RES	(7,477)	JBG	22.9539%	(1,716)
Steam Operations	500	RES	(42)	SG	7.9057%	(3)
Fuel Related - Non-NPC	501	RES	(1,583)	CAEE	0.0000%	-
Fuel Related - Non-NPC	501	RES	(982)	JBE	22.6123%	(222)
Fuel Related - Non-NPC	501	RES	(447)	SE	7.5698%	(34)
Steam Maintenance	512	RES	(44,698)	CAGE	0.0000%	-
Steam Maintenance	512	RES	280	CAGW	23.0849%	65
Steam Maintenance	512	RES	(29,625)	JBG	22.9539%	(6,800)
			(193,364)			(8,712)
Hydro Operations	535	RES	(9,363)	CAGE	0.0000%	-
Hydro Operations	535	RES	(12,362)	CAGW	23.0849%	(2,854)
Hydro Maintenance	545	RES	(1,852)	CAGE	0.0000%	-
Hydro Maintenance	545	RES	(5,093)	CAGW	23.0849%	(1,176)
-			(28,671)			(4,029)
Other Operations	548	RES	(6,306)	CAGE	0.0000%	-
Other Operations	548	RES	(2,358)	CAGW	23.0849%	(544)
Other Operations	548	RES	(2,914)	SG	7.9057%	(230)
Other Operations	548	RES	(2,)14)	OR	0.0000%	(250)
Other Maintenance	553	RES	(2,078)	CAGE	0.0000%	-
Other Maintenance	553	RES	(1,207)	CAGW	23.0849%	(279)
				CAGE		(279)
Other Power Supply Expenses	557	RES	(15,098)	CAGE	0.0000%	- (40)
Other Power Supply Expenses	557	RES	(211)		23.0849%	(49)
Other Power Supply Expenses	557	RES	(2,521)	JBG	22.9539%	(579)
Other Power Supply Expenses	557	RES	(40,236)	SG	7.9057%	(3,181)
			(72,935)			(4,862)
	5.00	DEC	(6.070)	CLOP	0.00000/	
Transmission Operations	560	RES	(6,272)	CAGE	0.0000%	-
Transmission Operations	560	RES	(1,149)	CAGW	23.0849%	(265)
Transmission Operations	560	RES	(47)	JBG	22.9539%	(11)
Transmission Operations	560	RES	(23,459)	SG	7.9057%	(1,855)
Transmission Maintenance	571	RES	1,305	CAGE	0.0000%	-
Transmission Maintenance	571	RES	(1,291)	CAGW	23.0849%	(298)
Transmission Maintenance	571	RES	(131)	JBG	22.9539%	(30)
Transmission Maintenance	571	RES	(666)	SG	7.9057%	(53)
			(31,711)			(2,512)
Distribution Operations	580	RES	(37,222)	WA	SITUS	(2,849)
Distribution Operations	580	RES	(47,046)	SNPD	6.2803%	(2,955)
Distribution Maintenance	593	RES	(0)	OTHER	0.0000%	-
Distribution Maintenance	593	RES	(61,041)	WA	SITUS	(3,609)
Distribution Maintenance	593	RES	(9,217)	SNPD	6.2803%	(579)
			(154,525)			(9,992)
Customer Accounts	903	RES	(52,642)	CN	6.9174%	(3,641)
Customer Accounts	903	RES	(30,409)	WA	SITUS	(1,768)
			(83,051)			(5,409)
Customer Services	908	RES	(3,859)	CN	6.9174%	(267)
Customer Services	908	RES	(103)	OTHER	0.0000%	-
Customer Services	908	RES	(9,529)	WA	SITUS	(563)
			(13,491)			(830)
Administrative & General	920	RES	(3,673)	WA	SITUS	(875)
Administrative & General	920	RES	(147,295)	SO	6.8539%	(10,096)
Administrative & General	935	RES	50	WA	SITUS	0
Administrative & General	935	RES	(3,965)	SO	6.8539%	(272)
			(154,884)			(11,243)
Total			(732,632)			(47,589)

#### Description of Adjustment:

This adjustment annualizes the wage increases that occurred during the 12 months ended December 2013 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Proforma General Wage Increase

Proforma General Wage Increas	e					
Adjustment 4.3			TOTAL			WA
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Steam Operations	500	PRO	2,820,384	CAGE	0.0000%	-
Steam Operations	500	PRO	143	CAGW	23.0849%	33
Steam Operations	500	PRO		JBG		44,498
			193,857		22.9539%	
Steam Operations	500	PRO	1,090	SG	7.9057%	86
Fuel Related - Non-NPC	501	PRO	41,032	CAEE	0.0000%	-
Fuel Related - Non-NPC	501	PRO	25,453	JBE	22.6123%	5,755
Fuel Related - Non-NPC	501	PRO	11,596	SE	7.5698%	878
Steam Maintenance	512	PRO	1,158,859	CAGE	0.0000%	_
Steam Maintenance	512	PRO	(7,252)	CAGW	23.0849%	(1,674)
Steam Maintenance						,
Steam Maintenance	512	PRO	768,069	JBG	22.9539%	176,302
			5,013,230	-		225,878
Hydro Operations	535	PRO	242,760	CAGE	0.0000%	-
Hydro Operations	535	PRO	320,496	CAGW	23.0849%	73,986
Hydro Maintenance	545	PRO	48,026	CAGE	0.0000%	-
Hydro Maintenance	545	PRO	132,049	CAGW	23.0849%	30,483
Tryaro Wantenance	545	IRO		chow	25.004770	
			743,332	-		104,470
Other Operations	548	PRO	163,502	CAGE	0.0000%	-
Other Operations	548	PRO	61,134	CAGW	23.0849%	14,113
Other Operations	548	PRO	75,543	SG	7.9057%	5,972
Other Operations	548	PRO	134	OR	0.0000%	_
Other Maintenance	553	PRO	53,884	CAGE	0.0000%	_
Other Maintenance	553	PRO		CAGW		7 221
			31,281		23.0849%	7,221
Other Power Supply Expenses	557	PRO	391,430	CAGE	0.0000%	-
Other Power Supply Expenses	557	PRO	5,482	CAGW	23.0849%	1,265
Other Power Supply Expenses	557	PRO	65,373	JBG	22.9539%	15,006
Other Power Supply Expenses	557	PRO	1,043,186	SG	7.9057%	82,471
			1,890,950			126,049
			1,070,720	•		120,017
Transmission Operations	560	PRO	162,616	CAGE	0.0000%	_
						6 979
Transmission Operations	560	PRO	29,792	CAGW	23.0849%	6,878
Transmission Operations	560	PRO	1,230	JBG	22.9539%	282
Transmission Operations	560	PRO	608,203	SG	7.9057%	48,083
Transmission Maintenance	571	PRO	(33,835)	CAGE	0.0000%	-
Transmission Maintenance	571	PRO	33,473	CAGW	23.0849%	7,727
Transmission Maintenance	571	PRO	3,401	JBG	22.9539%	781
Transmission Maintenance	571			SG		
Transmission Mannehance	571	PRO	17,279	50	7.9057%	1,366
			822,157			65,116
				_		
Distribution Operations	580	PRO	965,028	WA	0.0000%	73,867
Distribution Operations	580	PRO	1,219,735	SNPD	6.2803%	76,603
Distribution Maintenance	593	PRO	0	OTHER	0.0000%	_
Distribution Maintenance	593	PRO	1,582,576	WA	0.0000%	93,578
Distribution Maintenance	593	PRO	238,956	SNPD	6.2803%	
Distribution Maintenance	393	FKU	1005005	SNFD	0.2803%	15,007
			4,006,295			259,056
Customer Accounts	903	PRO	1,364,826	CN	6.9174%	94,410
Customer Accounts	903	PRO	788,389	WA	100.0000%	45,836
			2,153,215			140,246
			, , -	-		- ,
Customer Services	908	PRO	100,056	CN	6.9174%	6 021
			· · · · ·			6,921
Customer Services	908	PRO	2,677	OTHER	0.0000%	-
Customer Services	908	PRO	247,046	WA	100.0000%	14,599
			349,779			21,520
Administrative & General	920	PRO	95,238	WA	100.0000%	22,692
Administrative & General	920	PRO	3,818,846	SO	6.8539%	261,741
Administrative & General	935	PRO	(1,290)	WA	100.0000%	(1)
Administrative & General	935	PRO	102,802	SO	6.8539%	7,046
			4,015,597			291,478
	Total		18,994,554			1,233,813
				•		

#### **Description of Adjustment:**

This adjustment recognizes wage increases that have occurred, or are projected to occur during the 12 months ending March 2016 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Irrigation Load Control Program Adjustment 4.4

	ACCOUNT	<u>Г ТҮРЕ</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense:						
Other Purchased Power	557	RES	(63,386)	SG	7.9057%	(5,011)
Other Purchased Power	557	RES	(5,007,706)	CAGE	0.0000%	-
Other Purchased Power	557	RES	5,071,093	ID	0.0000%	-
Advertising	909	RES	(4,765)	CN	6.9174%	(330)
Advertising	909	RES	4,765	ID	0.0000%	-
			-			(5,341)

# **Description of Adjustment:**

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors. Allocation of class 1 DSM programs continues to be reviewed by the MSP standing committee.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Remove Non-Recurring Entries Adjustment 4.5

				WASHINGTON		
	ACCT	TYPE	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	ALLOCATED
Adjustment to Expense:						
1) Jim Bridger Notice of Violation	506	RES	(11,667)	JBG	22.9539%	(2,678)
2) BPA Billing Dispute Settlement	456.23	RES	(2,000,000)	SG	7.9057%	(158,115)
<b>Total Non-Recurring Entries</b>		_	(2,011,667)			(160,793)

# **Description of Adjustment**

A variety of accounting entries were made to expense accounts during the 12-months ended December 2013 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.5.1.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement DSM Revenue and Expense Removal Adjustment 4.6

		TOTAL								
	ACCOUNT	TYPE	COMPANY	<b>FACTOR</b>	FACTOR %	ALLOCATED				
Adjustment to Expense:	908	RES	(911,468)	CA	0.0000%	-				
Remove DSM Amortization Expense	908	RES	(3,769,945)	ID	0.0000%	-				
	908	RES	(26,447,000)	OR	0.0000%	-				
	908	RES	(47,956,612)	UT	0.0000%	-				
	908	RES	(10,677,589)	WA	100.0000%	(10,677,589)				
	908	RES	(5,269,750)	WY-All	100.0000%	-				
		_	(95,032,363)			(10,677,589)				
		-			-					
Adjustment to tax:										
Schedule M Adjustment	SCHMAT	RES	697,970	SO	6.8539%	47,838				
Schedule M Adjustment	SCHMDT	RES	743,447	OR	0.0000%	-				

#### **Description of Adjustment**

This adjustment removes 12 months ended December 2013 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2013 revenues are removed through the revenue adjustments in Adjustment 3.2. DSM program costs are recovered in each state through separate tariff riders.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Insurance Expense Adjustment 4.7

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense:	0.25	DEC	(22,722,661)	0.0	6.05200/	(1 705 265)
Adj. Liability Ins. expense to 6-year avg.	925	RES	(22,732,661)	SO	6.8539%	(1,795,365)
Adjust Liability Ins. Prem. to expected level	925	PRO	463,011	SO	6.8539%	31,734
Adjust Property Ins. Prem. to expected level	924	PRO	(145,885)	SO	6.8539%	(9,999)
		=	(22,415,535)			(1,773,629)
Adjust Property Damage expense to six year average: Property Insurance - Transmission Property Insurance - WA Distribution Property Insurance - Non-T&D	571 593 553	RES RES RES	512,827 (313,797) (170,326)	CAGW WA CAGW	23.0849% 100.0000% 23.0849%	9,402,352 118,385 (313,797) (39,319)
		=	28,704			(234,731)
Adjustment to Tax:						
Schedule M Adjustment	SCHMDP	RES	129,380	SO	6.8539%	8,868
Schedule M Adjustment - Injuries & Damages	SCHMDT	RES	18,188,871	SO	6.8539%	1,246,653
		=	18,318,251			1,255,521

#### **Description of Adjustment**

Staff has modified the Liability Insurance Expense 6-year avg to account for a significant increase in insurance expense in 2012. This is addressed more fully by Staff Witness Mr. Ball in his direct testimony.

Consistent with the Company's previous general rate cases (UE- 111190 and UE-130043), the Company has replaced the base period liability and property damage expense with a six-year average.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Advertising Adjustment Adjustment 4.8

Adjustment to Expense:	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Advertising Expense - Removal	909	RES	(19,401)	CN	6.9174%	(1,342)
Advertising Expense - Removal	930	RES	(1,410)	SO	6.8539%	(97)
Advertising Expense - Reallocation	909	RES	(41,147)	CN	6.9174%	(2,846)
Washington Advertising Expense	909	RES	3,883	WA	100.0000%	3,883
Oregon Advertising Expense	909	RES	1,320	OR	0.0000%	-
California Advertising Expense	909	RES	83	CA	0.0000%	-
Idaho Advertising Expense	909	RES	7,897	ID	0.0000%	-
Wyoming Advertising Expense	909	RES	8,921	WYP	0.0000%	-
Utah Advertising Expense	909	RES	19,043	UT	0.0000%	-
	Total		(20,811)			(402)

#### **Description of Adjustment:**

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended December 2013, this adjustment situsassigns any costs attributable to a specific jurisdiction.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Memberships and Subscriptions Adjustment 4.9

	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense:	020	DEC	(200, 102)	50	6.95200/	(10.092)
Remove Memberships As Booked	930	RES	(290,103) (290,103)	SO	6.8539%	(19,883) (19,883)
			(2)0,103)			(1),005)
Add Back Memberships on State Specific Factors	930	RES	10,105	CA	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	176,933	OR	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	21,380	WA	100.0000%	21,380
Add Back Memberships on State Specific Factors	930	RES	51,458	UT	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	2,449	ID	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	27,779	WY	0.0000%	-
			290,103			21,380
				,		
	Total	:	-			1,497

## **Description of Adjustment:**

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated. For all system-allocated membership and subscription expenses incurred during the 12 months ended December 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Uncollectible Expense Adjustment 4.10

		WASHINGTON				
	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	<b>ALLOCATED</b>
Adjustment to Expense:						
Uncollectible Expense	904	RES	422,425	WA	100.0000%	422,425

#### **Description of Adjustment:**

This adjusts the Company's actual December 2013 uncollectible accounts to a four year average by applying the four year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four year average uncollectable rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043.

#### PacifiCorp General Rate Case UE-140617

#### For The Twelve Months Ended December 2013 - Staff Revenue Requirement Legal Expense Adjustment 4.11 TOTAL

Adjustment 4.11			TOTAL			WASHINGTON
Aujustinent 4.11	ACCOUNT	TYPE		FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense		<u></u>	001111111	<u></u>	<u></u>	
Reallocate Per Books		ses				
	418	RES	(6,263)	NUTIL	0.0000%	-
	426	RES	(57,309)	NUTIL	0.0000%	-
	501	RES	(33,798)	CAEE	0.0000%	-
	501	RES	56,967	JBE	22.6123%	12,881
	501	RES	(56,967)	SE	7.5698%	(4,312)
	501	RES	368	WYP	0.0000%	-
			(97,001)		-	8,569
	507	DEC	7.040	GLOP	0.000004	
	506	RES	7,348	CAGE	0.0000%	-
	506	RES	26,082	WYP	0.0000%	-
	539	RES	(1,488)	CAGW	23.0849%	(343)
			31,943		-	(343)
	557	RES	13,701	CA	0.0000%	_
	557	RES	2,492,057	CAGE	0.0000%	_
	557	RES	1,239,023	CAGW	23.0849%	286,027
	557	RES	204,631	OR	0.0000%	-
	557	RES	(4,396,538)	SG	7.9057%	(347,578)
	557	RES	8,186	UT	0.0000%	-
	557	RES	42,848	WYP	0.0000%	-
			(396,093)			(61,551)
	566	RES	17,233	CAGE	0.0000%	-
	566	RES	(66,374)	SG	7.9057%	(5,247)
	566	RES	30,719	UT	0.0000%	-
	566	RES	6,209	WYP	0.0000%	-
			(12,213)		-	(5,247)
	588	RES	(465,920)	SNPD	6.2803%	(20.261)
	588	RES	462,610	UT	0.2803%	(29,261)
	588	RES	2,774	WYP	0.0000%	_
	500	KLS	(536)		0.000070	(29,261)
			(886)		-	(2),201)
	905	RES	1,807	CAGE	0.0000%	-
	905	RES	(42,635)	CN	6.9174%	(2,949)
	905	RES	288	WYP	0.0000%	-
			(40,541)		_	(2,949)
	923	RES	(2,170)	CA	0.0000%	-
	923	RES	26,488	CAGE	0.0000%	-
	923	RES	841,032	CAGW	23.0849%	194,151
	923	RES	(37,753)	OR	0.0000%	-
	923	RES	(875,953)	SO	6.8539%	(60,037)
	923	RES	8,433	UT	0.0000%	-
	923 928	RES RES	(78,839)	WA CA	100.0000% 0.0000%	(78,839)
	928 928	RES	(29,216) (74,290)	OR	0.0000%	-
	928 928	RES	(74,290) (57,900)	UT	0.0000%	-
	929	RES	(949,496)	CA	0.0000%	-
	929	RES	(364,327)	CAGE	0.0000%	-
	929	RES	3,335,352	CAGW	23.0849%	769,962
	929	RES	(1,560)	CN	6.9174%	(108)
	929	RES	(227,826)	NUTIL	0.0000%	-
	929	RES	(391,297)	OR	0.0000%	-
	929	RES	4,945,933	SG	7.9057%	391,012
	929	RES	(12,821)	SNPD	6.2803%	(805)
	929	RES	(4,309,549)	SO	6.8539%	(295,374)
	929	RES	(563,855)	UT	0.0000%	-
	929	RES	(613,827)	WA	100.0000%	(613,827)
	929	RES	(52,119)	WYP	0.0000%	-
			514,441		-	306,135
			0		-	215,352
			0		-	213,332

#### Description of Adjustment:

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190, where costs attributable to a specific jurisdiction are situs assigned.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Collection Agency Fees Adjustment 4.12

	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense: Account Service Charge	903	PRO	(42,060)	WA	100.0000%	-

#### **Description of Adjustment:**

Staff contests the changes proposed by the Company to it payment of collection agency fees and therefore removes the adjustment entirely. Staff Witness Mr. Kouchi discusses this adjustment in his direct testimony.

The Company is adjusting expense to reflect expected changes resulting from the Company's change in payment of collection agency fees.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement IHS Global Insight Escalation Adjustment 4.13

		TOTAL			WASHINGTON
	ACCOUNT TYPE	<b>COMPANY</b>	FACTOR	FACTOR %	<b>ALLOCATED</b>
Adjustment to Expense:					
		19,819,142	-	-	-

#### **Description of Adjustment:**

Staff contests the use of IHS Escalation factors to adjust test year non-labor O&M. Staff removes the adjustment entirely. This is addressed more fully by Staff Witness Mr. Ball in his direct testimony.

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Net Power Costs - Restating Adjustment 5.1

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	RES	726,051	CAGW	23.0849%	167,608
Post-Merger Firm Sales	447NPC	RES	212,035,299	CAGW	23.0849%	48,948,106
Non-Firm Sales	447NPC	RES	-	CAEW	22.7414%	-
Total Sales for Resale			212,761,350			49,115,714
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	RES		CAGW	23.0849%	
Existing Firm Demand - Pacific Existing Firm Energy	555NPC 555NPC	RES	-	CAGW	22.7414%	-
WA Qualifying Facilities	555NPC 555NPC	RES	-	WA	100.0000%	-
	555NPC 555NPC	RES	-	WA CAGW	23.0849%	-
Post-Merger Firm Energy Other Generation Expenses	555NPC 555NPC	RES	133,771,133 993,512	CAGW	23.0849%	30,880,913 229,351
Total Purchased Power	SSSNPC	KES	134,764,646	CAUW	25.0849%	31,110,264
Total Purchased Power			134,704,040			51,110,204
Wheeling (Account 565)						
Existing Firm - Pacific	565NPC	RES	-	CAGW	23.0849%	-
Post Merger Firm	565NPC	RES	1,343,185	CAGW	23.0849%	310,073
Non Firm	565NPC	RES	-	CAEW	22.7414%	-
Total Wheeling Expense			1,343,185			310,073
Fuel Expense (Accounts 501 and 547)						_
Fuel Consumed - Coal	501NPC	RES	10,539,422	CAEW	22.7414%	2,396,809
Fuel Consumed - Natural Gas	547NPC	RES	16,638,610	CAEW	22.7414%	3,783,848
Total Fuel and Other Expense			27,178,031			6,180,657
Total Net Power Cost Adjustment - Restating	5		(49,475,487)			(11,514,720)

#### **Description of Adjustment**

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ended December 2013.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Net Power Costs - Proforma

Adjustment 5.1.1

		WASHINGTON				
	<b>ACCOUNT</b>	<u>TYPE</u>	COMPANY	FACTOR	FACTOR %	ALLOCATED
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	PRO	(12,964,800)	CAGW	23.0849%	(2,992,909)
Post-Merger Firm Sales	447NPC	PRO	(188,424,753)	CAGW	23.0849%	(44,216,107)
Non-Firm Sales	447NPC	PRO	-	CAEW	22.7414%	-
Total Sales for Resale		-	(201,389,553)	•		(47,209,017)
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	PRO	4,133,213	CAGW	23.0849%	323,030
Existing Firm Energy	555NPC	PRO	16,617,957	CAEW	22.7414%	750,013
Remove - WA Qualifying Facilities	555NPC	PRO	(439,314)	WA	100.0000%	140186.34
Add - WCA Qualifying Facilities	555NPC	PRO	51,364,205	CAGW	23.0849%	0
Post-Merger Firm Energy	555NPC	PRO	(207,237,993)	CAGW	23.0849%	(44,116,423)
Other Generation Expenses	555NPC	PRO	106,027	CAGW	23.0849%	7,889
Total Purchased Power		-	(135,455,906)			(42,895,305)
Wheeling (Account 565)						
Existing Firm - Pacific	565NPC	PRO	2,870,119	CAGW	23.0849%	662,564
Post Merger Firm	565NPC	PRO	12,247,087	CAGW	23.0849%	2,827,226
Non Firm	565NPC	PRO	-	CAEW	22.7414%	-
Total Wheeling Expense		-	15,117,206	•		3,489,790
Fuel Expense (Accounts 501 and 547)						
Fuel Consumed - Coal	501NPC	PRO	15,996,925	CAEW	22.7414%	4,462,529
Fuel Consumed - Natural Gas	547NPC	PRO	(59,057,047)	CAEW	22.7414%	(13,174,351)
Total Fuel and Other Expense		-	(43,060,122)			(8,711,822)
Total Net Power Cost Adjustment - Pro For	ma	-	37,990,731			(908,321)
		=		•		

# **Description of Company Adjustment**

Staff contests the company's proposed changes to the WCA and inclusion of QF PPA's from Oregon and California. Staff has replaced the Company's allocations with the results from its supporting workpaper "WA RAM December 2013 GRC Situs Assign QF's" for Company Witness Siores Exhibit No.\_\_\_(NCS-7). This is addressed more fully by Staff Witness Mr. Gomez in his direct testimony.

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending March 2016.

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement James River Royalty Offset Adjustment 5.2

		WASHINGTON				
	ACCOUNT	TYPE	<b>COMPANY</b>	FACTOR	FACTOR %	<b>ALLOCATED</b>
Adjustment to Revenue:						
Other Electric Revenue	456	PRO	2,945,210	CAGW	23.0849%	679,898
Adjustment Detail:						
			12 Months Ended			
		-	March-16			
James River Offset						
Capital Recovery			2,471,170			
Major Maintenance Allowance		-	474,041	_		
Total Offset		-	2,945,211	_		

#### **Description of Adjustment**

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This agreement is set to expire as of December 2015. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 month period ending March 2016, the same period used in determining pro forma net power costs in this filing.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Colstrip Unit No. 3 Removal Adjustment 5.4

	ACCOUNT	WASHINGTON ALLOCATED				
Adjustment to Expense:		<u>TYPE</u>	<u>COMPANY</u>		FACTOR %	
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	23.085%	(386,972)
Post-merger Depreciation Expense	403SP	RES	(177,925)	CAGW	23.085%	(41,074)
Taxes Other	408	RES	(599,266)	GPS	6.854%	(41,073)
Net Depreciation Expense - Sch M	SCHMDT	RES	1,291,015	CAGW	23.085%	298,029
Deferred Income Tax Expense	41010	RES	489,953	CAGW	23.085%	113,105
Adjustment to Rate Base:	212	DEG			<b>22</b> 00 <b>5</b> 00	
Pre-merger Plant	312	RES	(110,283,000)	CAGW	23.085%	(25,458,704)
Post-merger Plant	312	RES	(12,426,102)		23.085%	(2,868,551)
Pre-merger Depreciation Reserve	108SP	RES	78,598,399	CAGW	23.085%	18,144,351
Post-merger Depreciation Reserve	108SP	RES	2,109,362	CAGW	23.085%	486,944
Deferred Income Tax Balance	282	RES	4,881,855	CAGW	23.085%	1,126,971
Deferred ITC	255	RES	12,318	ITC85	13.360%	1,646
<b>Remove Base Data:</b> Schedule M Addition	SCHMAT	RES	(52,188)	WA	100.000%	(52,188)

#### **Description of Adjustment**

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Hydro Decommissioning Adjustment 6.1

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Reserve						
Depreciation Reserve	108HP	PRO	(849,952)	CAGW	23.085%	(196,210)
Depreciation Reserve	108HP	PRO	153,602	CAGE	0.000%	-
			(696,350)	_		(196,210)
A divertment to Toxy				•		
Adjustment to Tax:			555 000	CACW	02 0950	100 101
Schedule M Deduction	SCHMDT	PRO	555,000	CAGW	23.085%	128,121
Deferred Income Tax Expense	41010	PRO	210,628	CAGW	23.085%	48,623
ADIT Average Balance	282	PRO	(71,712)	CAGW	23.085%	(16,555)

Adjustment to June 2013 AMA Balance for Projected Spend / Accrual Detail:							
December 2013 Reserve Balance	758,090						
December 2014 AMA Reserve Balance	61,740						
Total Adjustment to AMA Reserve	(696,350)						

#### **Description of Adjustment**

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through December 2014. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation and Amortization Reserve to December 2013 Balance Adjustment 6.2

·					
		TOTAL	WCA		WASHINGTON
ACCOUNT		<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Bas		(121.070)	C A	0.000%	
108360	RES	(121,878)	CA	0.000%	-
108360	RES	(90,785)	ID	0.000%	-
108360	RES	(219,370)	OR	0.000%	-
108360	RES	157,821	UT WA	0.000%	(11 502)
108360 108360	RES RES	(11,593)	WY	100.000% 0.000%	(11,593)
108360	RES	(122,758) (76,970)	WY	0.000%	-
108360	RES	(170,570)	CA	0.000%	-
108361	RES	(97,257)	ID	0.000%	
108361	RES	(1,248,885)	OR	0.000%	_
108361	RES	(903,054)	UT	0.000%	
108361	RES	(165,281)	WA	100.000%	(165,281)
108361	RES	(310,264)	WY	0.000%	(105,201)
108361	RES	(31,022)	WY	0.000%	_
108362	RES	(1,080,779)	CA	0.000%	_
108362	RES	(2,317,827)	ID	0.000%	_
108362	RES	(6,850,560)	OR	0.000%	-
108362	RES	(4,695,349)	UT	0.000%	-
108362	RES	(1,845,519)	WA	100.000%	(1,845,519)
108362	RES	7,335,197	WY	0.000%	-
108362	RES	454,711	WY	0.000%	-
108364	RES	(1,197,171)	CA	0.000%	-
108364	RES	11,678,153	ID	0.000%	-
108364	RES	8,693,890	OR	0.000%	-
108364	RES	50,645,941	UT	0.000%	-
108364	RES	(3,086,594)	WA	100.000%	(3,086,594)
108364	RES	(12,200,131)	WY	0.000%	-
108364	RES	(3,046,154)	WY	0.000%	-
108365	RES	(2,926,024)	CA	0.000%	-
108365	RES	404,906	ID	0.000%	-
108365	RES	22,013,299	OR	0.000%	-
108365	RES	3,583,788	UT	0.000%	-
108365	RES	2,012,128	WA	100.000%	2,012,128
108365	RES	5,406,521	WY	0.000%	-
108365	RES	632,742	WY	0.000%	-
108366	RES	(1,005,541)	CA	0.000%	-
108366	RES	(539,437)	ID	0.000%	-
108366	RES	2,332,771	OR	0.000%	-
108366	RES	(8,802,631)	UT	0.000%	
108366	RES	2,799,763	WA	100.000%	2,799,763
108366	RES	585,069	WY	0.000%	-
108366	RES	196,566	WY	0.000%	-
108367	RES	3,814,230	CA	0.000%	-
108367	RES	(2,118,091)	ID	0.000%	-
108367	RES	(4,855,415)	OR	0.000%	-
108367	RES	(19,011,434)	UT	0.000%	(20.720)
108367	RES	(30,739)	WA	100.000%	(30,739)
108367	RES	304,725	WY	0.000%	-
108367	RES	283,372	WY	0.000%	-
108368 108368	RES RES	(1,420,649)	CA ID	0.000%	-
108368	RES	(3,323,607) (18,479,788)	OR	0.000%	-
108368	RES	(18,479,788) (14,912,801)	UT	0.000%	-
108368	RES	(3,083,904)	WA	100.000%	(3,083,904)
108368	RES	(3,907,433)	WY	0.000%	(3,003,704)
100500	n Lo	(3,707,733)	1	0.00070	-

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation and Amortization Reserve to December 2013 Balance Adjustment 6.2

		TOTAL	WCA		WASHINGTON
ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
108368	RES	(624,328)	WY	0.000%	-
108369	RES	2,817,933	CA	0.000%	-
108369	RES	(3,401,109)	ID	0.000%	-
108369	RES	(22,559,156)	OR	0.000%	-
108369	RES	(19,840,915)	UT	0.000%	-
108369	RES	(2,050,474)	WA	100.000%	(2,050,474)
108369	RES	(351,757)	WY	0.000%	-
108369	RES	(70,647)	WY	0.000%	-
108370	RES	(351,916)	CA	0.000%	-
108370	RES	(2,633,724)	ID	0.000%	-
108370	RES	2,051,313	OR	0.000%	-
108370	RES	(6,649,211)	UT	0.000%	-
108370	RES	(509,360)	WA	100.000%	(509,360)
108370	RES	(457,914)	WY	0.000%	-
108370	RES	(180,051)	WY	0.000%	-
108371	RES	25,023	CA	0.000%	-
108371	RES	(23,630)	ID	0.000%	-
108371	RES	516,884	OR	0.000%	-
108371	RES	(111,565)	UT	0.000%	-
108371	RES	(67,084)	WA	100.000%	(67,084)
108371	RES	96,906	WY	0.000%	-
108371	RES	20,396	WY	0.000%	-
108373	RES	51,410	CA	0.000%	-
108373	RES	13,129	ID	0.000%	-
108373	RES	(236,706)	OR	0.000%	-
108373	RES	(897,971)	UT	0.000%	-
108373	RES	426,187	WA	100.000%	426,187
108373	RES	(301,032)	WY	0.000%	-
108373	RES	(101,381)	WY	0.000%	-
		(56,372,424)			(5,612,469)
			•		

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation and Amortization Reserve to December 2013 Balance Adjustment 6.2

		TOTAL	WCA		WASHINGTON
ACCOUNT	TYPE	COMPANY		FACTOR %	ALLOCATED
108DP	RES	601,799	CA	0.000%	
108DP 108DP	RES	181,495	ID ID	0.000%	-
108DP 108DP	RES	246,594	OR		-
108DP 108DP	RES		UT	0.000%	-
108DP 108DP	RES	(1,187,953)	WA	0.000% 100.000%	60.222
	RES	60,332 10,574	WA		60,332
108DP 108DP	RES		WY	0.000%	-
108DP 108GP	RES	(90,784)	CA	0.000%	-
108GP 108GP	RES	(148,619)	CAEE	0.000%	-
108GP	RES	(44,751)	CAEE	0.000%	-
108GP	RES	(2,271,916) (387,633)	CAGE	23.085%	-
108GP 108GP	RES	1,355,349	CAGW	6.917%	-
108GP 108GP	RES		ID		
		(493,476)		0.000%	-
108GP	RES	(296,713)	JBG	22.954%	
108GP	RES	(4,860,287)	OR	0.000%	-
108GP	RES	(7,786,688)	SO	6.854%	
108GP	RES	(2,476,146)	UT	0.000%	-
108GP	RES	(936,028)	WA	100.000%	(936,028)
108GP	RES	(1,810,836)	WY	0.000%	-
108GP	RES	(149,130)	WY	0.000%	-
108HP	RES	(1,171,593)	CAGE	0.000%	-
108HP	RES	(7,162,472)	CAGW	23.085%	
108MP	RES	(2,572,935)	CAEE	0.000%	-
108OP	RES	(24,599,685)	CAGE	0.000%	-
108OP	RES	(19,262,810)	CAGW	23.085%	
108SP	RES	(46,703,373)	CAGE	0.000%	
108SP	RES	(2,814,722)	CAGW	23.085%	
108SP	RES	(1,603,646)	JBG	22.954%	
108TP	RES	(27,719,686)	CAGE	0.000%	
108TP	RES	(8,786,844)	CAGW	23.085%	
108TP	RES	(1,127,974)	JBG	22.954%	
108TP	RES	289,867	SG	7.906%	
111GP	RES	(43,593)	CA	0.000%	
111GP	RES	188,008	CN	6.917%	
111GP	RES	(154,782)	OR	0.000%	
111GP	RES	6,127,801	SO	6.854%	
111GP	RES	(364)	UT	0.000%	-
111GP	RES	(38,827)	WA	100.000%	(38,827)
111GP	RES	(98,696)	WY	0.000%	-
111GP	RES	(30,862)	CAGW	23.085%	
111GP	RES	(42,858)	ID	0.000%	
111GP	RES	(317)	WY	0.000%	
111HP	RES	(137,041)	CAGW	23.085%	
111IP	RES	(148,840)	CAEE	0.000%	
111IP	RES	(1,933,042)	CAGE	0.000%	
111IP	RES	(5,649,846)	CAGW	23.085%	
111IP	RES	(1,327,723)	CN	6.917%	
111IP	RES	(10,583)	ID	0.000%	
111IP	RES	(961)	JBG	22.954%	
111IP	RES	(8,762)	OR	0.000%	
111IP	RES	512,459	SG	7.906%	
111IP	RES	(7,404,352)	SO	6.854%	
111IP	RES	(10,341)	UT	0.000%	
111IP	RES	(80,878)	WY	0.000%	
		(174,015,090)			(914,523)

#### Description of Adjustment:

This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation Study & Annual Depreciation Adjustment 6.3

			TOTAL	WCA		WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	
Adjustment to Expense:	40200	DEC	104 526 000	CACE	0.0000/	
Depreciation Expense	403SP	RES	124,536,092	CAGE	0.000%	-
Depreciation Expense Depreciation Expense	403SP 403SP	RES RES	1,954,091	CAGW JBG	23.085%	451,100
Depreciation Expense	4033F 403HP	RES	8,809,771 3,959,673	CAGE	22.954% 0.000%	2,022,185
Depreciation Expense	403HP	RES	8,915,870	CAGE	23.085%	2,058,218
Depreciation Expense	403OP	RES	(6,090,878)	CAGE	0.000%	2,050,210
Depreciation Expense	403OP	RES	(3,162,044)	CAGW	23.085%	(729,954)
Depreciation Expense	403TP	RES	(1,592,324)	CAGE	0.000%	(/2),001)
Depreciation Expense	403TP	RES	(1,852,427)	CAGW	23.085%	(427,631)
Depreciation Expense	403TP	RES	(27,271)	JBG	22.954%	(6,260)
Depreciation Expense	403TP	RES	(8,864)	SG	7.906%	(701)
Depreciation Expense	403364	RES	270,092	CA	0.000%	-
Depreciation Expense	403364	RES	487,502	ID	0.000%	-
Depreciation Expense	403364	RES	(5,061,890)	OR	0.000%	-
Depreciation Expense	403364	RES	4,429,831	UT	0.000%	-
Depreciation Expense	403364	RES	(1,145,589)	WA	100.000%	(1,145,589)
Depreciation Expense	403364	RES	728,874	WY	0.000%	-
Depreciation Expense	403364	RES	149,310	WY	0.000%	-
Depreciation Expense	403GP	RES	16,677	CA	0.000%	-
Depreciation Expense	403GP	RES	66,937	CAEE	0.000%	-
Depreciation Expense	403GP	RES	154,510	CAGE	0.000%	-
Depreciation Expense	403GP	RES	122,276	CAGW	23.085%	28,227
Depreciation Expense	403GP	RES	(100,487)	CN	6.917%	(6,951)
Depreciation Expense	403GP	RES	21,497	ID	0.000%	-
Depreciation Expense	403GP	RES	(26,969)	JBG	22.954%	(6,191)
Depreciation Expense	403GP	RES	103,292	OR	0.000%	-
Depreciation Expense	403GP	RES	88	SG	7.906%	7
Depreciation Expense	403GP	RES	477,034	SO	6.854%	32,696
Depreciation Expense	403GP	RES	(62,606)	UT	0.000%	-
Depreciation Expense	403GP	RES	(255,941)	WA	100.000%	(255,941)
Depreciation Expense Depreciation Expense	403GP	RES	(267,490) (88,757)	WY WY	0.000%	-
Depreciation Expense	403GP	RES	135,459,879	vv 1	0.000%	2,013,216
		=	155,457,677		:	2,015,210
Adjustment to Reserve:						
Adjustment to Reserve: Depreciation Reserve	108SP	RES	(124,536,092)	CAGE	0.000%	-
Depreciation Reserve	108SP 108SP	RES RES	(124,536,092) (1,954,091)	CAGE CAGW	0.000% 23.085%	(451,100)
-			(124,536,092) (1,954,091) (8,809,771)			(451,100) (2,022,185)
Depreciation Reserve Depreciation Reserve	108SP	RES	(1,954,091)	CAGW	23.085%	
Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP 108SP	RES RES	(1,954,091) (8,809,771)	CAGW JBG	23.085% 22.954%	
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP	RES RES RES	(1,954,091) (8,809,771) (3,959,673)	CAGW JBG CAGE	23.085% 22.954% 0.000%	(2,022,185)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP	RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870)	CAGW JBG CAGE CAGW	23.085% 22.954% 0.000% 23.085%	(2,022,185)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP	RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878	CAGW JBG CAGE CAGW CAGE	23.085% 22.954% 0.000% 23.085% 0.000%	(2,022,185) (2,058,218)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP	RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044	CAGW JBG CAGE CAGW CAGE CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085%	(2,022,185) (2,058,218)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP	RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954%	(2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108TP	RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906%	(2,022,185) (2,058,218) - 729,954 - 427,631
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108TP 108TP	RES RES RES RES RES RES RES RES RES RES	$(1,954,091) \\ (8,809,771) \\ (3,959,673) \\ (8,915,870) \\ 6,090,878 \\ 3,162,044 \\ 1,592,324 \\ 1,852,427 \\ 27,271 \\ 8,864 \\ (270,092) \\ (270,092) \\ (1,954,091) \\ (2,954,091) \\ (2,954,091) \\ (2,954,091) \\ (2,954,091) \\ (3,954,09$	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000%	(2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108TP 108364	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 7.906% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108TP 108364 108364	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 427,631 6,260
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108364 108364	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 427,631 6,260 701
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108364 108364 108364	RES RES RES RES RES RES RES RES RES RES	$(1,954,091)\\(8,809,771)\\(3,959,673)\\(8,915,870)\\6,090,878\\3,162,044\\1,592,324\\1,852,427\\27,271\\8,864\\(270,092)\\(487,502)\\5,061,890\\(4,429,831)\\1,145,589$	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - 1,145,589
Depreciation Reserve Depreciation Reserve	108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108364 108364 108364 108364	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - - 1,145,589
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108TP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 0.000% 0.000% 0.000% 100.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - 1,145,589
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108TP 108TP 108TP 108TP 1087F 108364 108364 108364 108364 108364 108364 108364 108364	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA JBG OR UT WA WY WY CA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 100.000% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - - 1,145,589
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108364	RES RES RES RES RES RES RES RES RES RES	$\begin{array}{c} (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 27,271\\ 8,864\\ (270,092)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937) \end{array}$	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA JD OR UT WA WY WY CA CAEE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - - 1,145,589
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108364 108866 10866	RES RES RES RES RES RES RES RES RES RES	$(1,954,091)\\(8,809,771)\\(3,959,673)\\(8,915,870)\\6,090,878\\3,162,044\\1,592,324\\1,852,427\\27,271\\8,864\\(270,092)\\(487,502)\\5,061,890\\(4,429,831)\\1,145,589\\(728,874)\\(149,310)\\(16,677)\\(66,937)\\(154,510)\\$	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - - - - - - - - - - - - -
Depreciation Reserve Depreciation Reserve	108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108364 108564 108564 108564 108564 108564 108564 108566 108566 108566 108566 108566 108566 108566 108566 108566 1085	RES RES RES RES RES RES RES RES RES RES	$(1,954,091)\\(8,809,771)\\(3,959,673)\\(8,915,870)\\6,090,878\\3,162,044\\1,592,324\\1,852,427\\27,271\\8,864\\(270,092)\\(487,502)\\5,061,890\\(4,429,831)\\1,145,589\\(728,874)\\(149,310)\\(16,677)\\(66,937)\\(154,510)\\(122,276)\\$	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227)
Depreciation Reserve Depreciation Reserve	108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108364 1086P 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGW CN	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 23.085% 23.085% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - - - - - - - - - - - - -
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 1087P 108364 108364 108364 108364 108364 108364 108364 108364 108364 108364 1086P 1086P 1086P 1086P	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY WY CA CAEE CAGE CAGE CAGW CN ID	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000%	(2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - 1,145,589 - (28,227) 6,951 -
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108OP 108OP 108TP 108TP 108TP 1087P 108364 108364 108364 108364 108364 108364 108364 108364 108364 1086P 1086P 1086P 1086P 1086P	RES RES RES RES RES RES RES RES RES RES	$\begin{array}{c} (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 27,271\\ 8,864\\ (270,092)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937)\\ (154,510)\\ (122,276)\\ 100,487\\ (21,497)\\ 26,969\\ \end{array}$	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227)
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108364 108364 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES RES	$\begin{array}{c} (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 27,271\\ 8,864\\ (270,092)\\ (487,502)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937)\\ (154,510)\\ (122,276)\\ 100,487\\ (21,497)\\ 26,969\\ (103,292)\\ \end{array}$	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGW CN ID JBG OR	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - (28,227) 6,951 - (28,227) 6,951 - -
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108OP 108OP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108364 108364 1086P 1086P 1086P 1086P 1086P 1086P	RES RES RES RES RES RES RES RES RES RES	$\begin{array}{c} (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 27,271\\ 8,864\\ (270,092)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937)\\ (154,510)\\ (122,276)\\ 100,487\\ (21,497)\\ 26,969\\ \end{array}$	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - (28,227) 6,951 - (28,227) 6,951 - (7)
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108364 108364 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 7.906%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - (28,227) 6,951 - (28,227) 6,951 - -
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108364 108364 1086P 1086P 1086P 1086P 1086P 1086P 1086P	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 22.954%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - (28,227) 6,951 - (28,227) 6,951 - (7)
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES RES	$\begin{array}{c} (1,954,091)\\ (8,809,771)\\ (3,959,673)\\ (8,915,870)\\ 6,090,878\\ 3,162,044\\ 1,592,324\\ 1,852,427\\ 27,271\\ 8,864\\ (270,092)\\ (487,502)\\ 5,061,890\\ (4,429,831)\\ 1,145,589\\ (728,874)\\ (149,310)\\ (16,677)\\ (66,937)\\ (154,510)\\ (122,276)\\ 100,487\\ (21,497)\\ 26,969\\ (103,292)\\ (88)\\ (477,034)\\ 62,606\end{array}$	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 7.906%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - - 1,145,589 - (28,227) 6,951 - (28,227) 6,951 - (28,227) (32,696) -
Depreciation Reserve Depreciation Reserve	108SP 108SP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108364 108364 108364 108369 108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES RES	(1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,5041 267,490 88,757	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY WY CA CAEE CAGE CAGE CAGE CAGW CN ID JBG OR SG SO UT WA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 22.954% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 6.854% 0.000%	(2,022,185) (2,058,218) 729,954 - 427,631 6,260 701 - 1,145,589 - (28,227) 6,951 - (28,227) 6,951 - (28,227) (32,696) - (32,696) - 255,941
Depreciation Reserve Depreciation Reserve	108SP 108HP 108HP 108OP 108OP 108TP 108TP 108TP 108TP 108364 108364 108364 108364 108364 108364 108364 108364 108364 108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP 108GP	RES RES RES RES RES RES RES RES RES RES	$(1,954,091) \\ (8,809,771) \\ (3,959,673) \\ (8,915,870) \\ 6,090,878 \\ 3,162,044 \\ 1,592,324 \\ 1,852,427 \\ 27,271 \\ 8,864 \\ (270,092) \\ (487,502) \\ 5,061,890 \\ (4,429,831) \\ 1,145,589 \\ (728,874) \\ (149,310) \\ (16,677) \\ (66,937) \\ (154,510) \\ (122,276) \\ 100,487 \\ (21,497) \\ 26,969 \\ (103,292) \\ (88) \\ (477,034) \\ 62,606 \\ 255,941 \\ 267,490 \\ (26,490) \\ (26,90) \\ (126,100) \\ $	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGE CAGW CN ID JBG OR SG SO UT WA WY	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 23.085% 6.917% 0.000% 22.954% 0.000% 6.854% 0.000%	(2,022,185) (2,058,218) 729,954 427,631 6,260 701 - - 1,145,589 - (28,227) 6,951 - (28,227) 6,951 - (28,227) (32,696) -

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation Study & Annual Depreciation Adjustment 6.3

Adjustment 6.3						
		-	TOTAL	WCA		WASHINGTON
	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Tan Adianterante						
Tax Adjustment: Schedule M Additions	SCHMAT	RES	120,967,073	CAGE	0.000%	
Schedule M Additions	SCHMAT	RES	5,977,766	CAGE	23.085%	1,379,961
Schedule M Additions	SCHMAT	RES	8,755,530	JBG	22.954%	2,009,735
Schedule M Additions	SCHMAT	RES	(8,776)	SG	7.906%	(694)
Schedule M Additions	SCHMAT	RES	286,769	CA	0.000%	(094)
Schedule M Additions	SCHMAT	RES	508,998	ID	0.000%	-
Schedule M Additions	SCHMAT	RES	(4,958,598)	OR	0.000%	-
Schedule M Additions	SCHMAT	RES	4,367,225	UT	0.000%	-
Schedule M Additions	SCHMAT	RES	(1,401,530)	WA	100.000%	(1,401,530)
Schedule M Additions	SCHMAT	RES	461,383	WA	0.000%	(1,401,550)
Schedule M Additions	SCHMAT	RES	60,553	WY	0.000%	-
Schedule M Additions	SCHMAT	RES	66,937	CAEE	0.000%	-
Schedule M Additions	SCHMAT	RES	477,034	SO		-
Schedule M Additions	SCHMAT	RES		CN	6.854%	32,696
Schedule M Additions	SCHMAI	KES	(100,487) 135,459,879	CN	6.917%	(6,951) 2,013,216
		=	155,459,679			2,013,210
Deferred Income Tax Expense	41010	RES	(45,908,214)	CAGE	0.000%	_
Deferred Income Tax Expense	41010	RES	(2,268,622)	CAGW	23.085%	(523,709)
Deferred Income Tax Expense	41010	RES	(3,322,811)	JBG	22.954%	(762,714)
Deferred Income Tax Expense	41010	RES	3,331	SG	7.906%	263
Deferred Income Tax Expense	41010	RES	(108,832)	CA	0.000%	205
Deferred Income Tax Expense	41010	RES	(193,170)	ID	0.000%	
Deferred Income Tax Expense	41010	RES	1,881,837	OR	0.000%	
Deferred Income Tax Expense	41010	RES	(1,657,406)	UT	0.000%	
Deferred Income Tax Expense	41010	RES	531,895	WA	100.000%	531,895
Deferred Income Tax Expense	41010	RES	(175,100)	WY	0.000%	-
Deferred Income Tax Expense	41010	RES	(22,980)	WY	0.000%	
Deferred Income Tax Expense	41010	RES	(25,403)	CAEE	0.000%	-
Deferred Income Tax Expense	41010	RES	(181,039)	SO	6.854%	(12,408)
Deferred Income Tax Expense	41010	RES	38,136	CN	6.917%	2,638
Defetted meente Fut Expense		-	(51,408,379)	ert	0.01770	(764,036)
		=	(01,100,017)			(101,000)
Accumulated Deferred Inc Tax Bal	282	RES	45,908,214	CAGE	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	2,268,622	CAGW	23.085%	523,709
Accumulated Deferred Inc Tax Bal	282	RES	3,322,811	JBG	22.954%	762,714
Accumulated Deferred Inc Tax Bal	282	RES	(3,331)	SG	7.906%	(263)
Accumulated Deferred Inc Tax Bal	282	RES	108,832	CA	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	193,170	ID	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	(1,881,837)	OR	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	1,657,406	UT	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	(531,895)	WA	100.000%	(531,895)
Accumulated Deferred Inc Tax Bal	282	RES	175,100	WY	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	22,980	WY	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	25,403	CAEE	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	181,039	SO	6.854%	12,408
Accumulated Deferred Inc Tax Bal	282	RES	(38,136)	CN	6.917%	(2,638)
		-	51,408,379			764,036
		-				

#### Description of Adjustment:

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation expense impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12).

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

Vehicle Depreciation - Depreciation Study

AC	ljus	tment	6.4	

			TOTAL	WCA		WASHINGTON
	ACCOUNT	TYPE			FACTOR %	ALLOCATED
Adjustment to Expense:						
Steam Operations	500	(202,872)	RES	CAGE	0.000%	-
Steam Operations	500	(10)	RES	CAGW	23.085%	(2)
Steam Operations Steam Operations	500 500	(13,944)	RES RES	JBG SG	22.954% 7.906%	(3,201)
Fuel Related - Non-NPC	501	(78) (2,951)	RES	CAEE	0.000%	(6)
Fuel Related - Non-NPC	501	(1,831)	RES	JBE	22.612%	(414)
Fuel Related - Non-NPC	501	(834)	RES	SE	7.570%	(63)
Fuel Related - Non-NPC	501	(125,723)	RES	SE	7.570%	(9,517)
Steam Maintenance	512	(83,357)	RES	CAGE	0.000%	-
Steam Maintenance	512	(55,248)	RES	JBG	22.954%	(12,681)
Steam Maintenance	512	522	RES	CAGW	23.085%	120
Steam Maintenance	512	(310,625)	RES	SG	7.906%	(24,557)
Hydro Operations	535	(17,462)	RES	CAGE CAGW	0.000%	-
Hydro Operations Hydro Operations	535 535	(23,053) (80,225)	RES RES	SG	23.085% 7.906%	(5,322) (6,342)
Hydro Operations	535	(37,644)	RES	SG	7.906%	(2,976)
Hydro Maintenance	545	(9,498)	RES	CAGW	23.085%	(2,193)
Hydro Maintenance	545	(3,455)	RES	CAGE	0.000%	(_,_,_,_,_,
Other Operations	548	(11,761)	RES	CAGE	0.000%	-
Other Operations	548	(4,397)	RES	CAGW	23.085%	(1,015)
Other Operations	548	(5,434)	RES	SG	7.906%	(430)
Other Operations	549	(10)	RES	OR	0.000%	-
Other Maintenance	553	(3,876)	RES	CAGE	0.000%	-
Other Maintenance	553	(2,250)	RES	CAGW	23.085%	(519)
Other Expenses	557	(75,037)	RES	SG	7.906%	(5,932)
Other Expenses	557	(28,156)	RES RES	CAGE	0.000%	-
Other Expenses Other Expenses	557 557	(394) (4,702)	RES	CAGW JBG	23.085% 22.954%	(91) (1,079)
Transmission Operations	560	(11,697)	RES	CAGE	0.000%	(1,075)
Transmission Operations	560	(2,143)	RES	CAGW	23.085%	(495)
Transmission Operations	560	(43,748)	RES	SG	7.906%	(3,459)
Transmission Operations	560	(88)	RES	JBG	22.954%	(20)
Transmission Maintenance	571	2,434	RES	CAGE	0.000%	-
Transmission Maintenance	571	(2,408)	RES	CAGW	23.085%	(556)
Transmission Maintenance	571	(1,243)	RES	SG	7.906%	(98)
Transmission Maintenance	571	(245)	RES	JBG	22.954%	(56)
Distribution Operations	580	(69,415)	RES	WA	100.000%	(5,313)
Distribution Operations Distribution Maintenance	580 593	(87,736)	RES RES	SNPD WA	6.280%	(5,510)
Distribution Maintenance	593	(113,836) (17,188)	RES	SNPD	100.000% 6.280%	(6,731) (1,079)
Customer Accounts	903	(98,173)	RES	CN	6.917%	(6,791)
Customer Accounts	903	(56,709)	RES	WA	100.000%	(3,297)
Customer Accounts	903	(237)	RES	CN	6.917%	(16)
Customer Services	908	(7,197)	RES	CN	6.917%	(498)
Customer Services	908	(17,963)	RES	WA	100.000%	(1,050)
Administrative & General	920	(6,851)	RES	WA	100.000%	(1,632)
Administrative & General	920	(274,692)	RES	SO	6.854%	(18,827)
Administrative & General Administrative & General	935	93	RES	WA	100.000%	-
Administrative & General	935	(7,395) (1,920,743)	RES	SO	6.854%	(507) (132,158)
Tax Adjustment:		(1,720,743)	:		-	(152,156)
Schedule M Additions	SCHMAT	(360,201)	RES	CAGE	0.000%	-
Schedule M Additions	SCHMAT	(43,633)	RES	CAGW	23.085%	(10,073)
Schedule M Additions	SCHMAT	(74,227)	RES	JBG	22.954%	(17,038)
Schedule M Additions	SCHMAT	(1,831)	RES	JBE	22.612%	(414)
Schedule M Additions	SCHMAT	(436,165)	RES	SG	7.906%	(34,482)
Schedule M Additions	SCHMAT	(80,225)	RES	SG-P	100.000%	(6,342)
Schedule M Additions	SCHMAT	(37,644)	RES	SG-U	100.000%	(2,976)
Schedule M Additions	SCHMAT	(10)	RES	OR	0.000%	-
Schedule M Additions	SCHMAT	(264,680)	RES	WA	100.000%	(264,680)
Schedule M Additions Schedule M Additions	SCHMAT SCHMAT	(104,924)	RES RES	SNPD CAEE	6.280%	(6,590)
Schedule M Additions	SCHMAT	(2,951) (126,558)	RES	SE	0.000% 7.570%	(9,580)
Schedule M Additions	SCHMAT	(120,558) (282,086)	RES	SO	6.854%	(19,334)
Schedule M Additions	SCHMAT	(105,607)	RES	CN	6.917%	(7,305)
		(1,920,743)				(378,814)
					-	

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Vehicle Depreciation - Depreciation Study Adjustment 6.4

			TOTAL	WCA		WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Deferred Income Tax Expense	41010	136,700	RES	CAGE	0.000%	-
Deferred Income Tax Expense	41010	16,559	RES	CAGW	23.085%	3,823
Deferred Income Tax Expense	41010	28,170	RES	JBG	22.954%	6,466
Deferred Income Tax Expense	41010	695	RES	JBE	22.612%	157
Deferred Income Tax Expense	41010	165,529	RES	SG	7.906%	13,086
Deferred Income Tax Expense	41010	30,446	RES	SG-P	100.000%	2,407
Deferred Income Tax Expense	41010	14,286	RES	SG-U	100.000%	1,129
Deferred Income Tax Expense	41010	4	RES	OR	0.000%	-
Deferred Income Tax Expense	41010	100,449	RES	WA	100.000%	100,449
Deferred Income Tax Expense	41010	39,820	RES	SNPD	6.280%	2,501
Deferred Income Tax Expense	41010	1,120	RES	CAEE	0.000%	-
Deferred Income Tax Expense	41010	48,030	RES	SE	7.570%	3,636
Deferred Income Tax Expense	41010	107,055	RES	SO	6.854%	7,337
Deferred Income Tax Expense	41010	40,079	RES	CN	6.917%	2,772
	-	728,941				143,764
	-					-
Deferred Income Tax Balance	282	(136,700)	RES	CAGE	0.000%	-
Deferred Income Tax Balance	282	(16,559)	RES	CAGW	23.085%	(3,823)
Deferred Income Tax Balance	282	(28,170)	RES	JBG	22.954%	(6,466)
Deferred Income Tax Balance	282	(695)	RES	JBE	22.612%	(157)
Deferred Income Tax Balance	282	(165,529)	RES	SG	7.906%	(13,086)
Deferred Income Tax Balance	282	(30,446)	RES	SG-P	100.000%	(2,407)
Deferred Income Tax Balance	282	(14,286)	RES	SG-U	100.000%	(1,129)
Deferred Income Tax Balance	282	(4)	RES	OR	0.000%	-
Deferred Income Tax Balance	282	(100,449)		WA	100.000%	(100,449)
Deferred Income Tax Balance	282	(39,820)	RES	SNPD	6.280%	(2,501)
Deferred Income Tax Balance	282	(1,120)	RES	CAEE	0.000%	-
Deferred Income Tax Balance	282	(48,030)	RES	SE	7.570%	(3,636)
Deferred Income Tax Balance	282	(107,055)		SO	6.854%	(7,337)
Deferred Income Tax Balance	282	(40,079)	RES	CN	6.917%	(2,772)
	=	(728,941)				(143,764)

Description of Adjustment: This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Interest True Up Adjustment 7.1

	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense:						
Other Interest Expense - Restating	427	1	(1,166,077)	WA	100.0000% 100.0000%	(1,166,077)
Other Interest Expense - Pro forma	427	3	925,286 (240,791)	WA	100.0000%	925,286 (240,791)
Adjustment Detail:						
Restating:						
Jurisdiction Specific Adjusted Rate Base						812,604,392
Weighted Cost of Debt:						2.62212%
Trued-up Interest Expense						21,307,430
Unadjusted Interest Expense						21,485,186
Restating Interest True-up Adjustment					:	(177,757)
Pro Forma:						
Jurisdiction Specific Adjusted Rate Base						849,625,445
Weighted Cost of Debt:						2.622%
Trued-up Interest Expense						22,278,165
Restated Interest Expense						21,307,430
Total Pro Forma Interest True-up Adjustment						970,735

#### **Description of Company Adjustment:**

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Property Tax Expense Adjustment 7.2

		WASHINGTON				
	ACCOUNT	TYPE	<b>COMPANY</b>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Taxes Other Than Income	408	3	7,525,571	GPS	6.854%	-

# **Description of Adjustment:**

Staff contests the predicted increase in the level of property tax expense and therefore removes the adjustment entirely. Staff Witness Mr. Ball discusses this adjustment in his direct testimony.

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Renewable Energy Tax Credit Adjustment 7.3

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense: FED Renewable Energy Tax Credit	40910	3	(26,677,936)	CAGW	23.085%	(6,158,571)
<b>Remove from Base Period:</b> FED Renewable Energy Tax Credit	40910	3	69,527,495	SG	7.906%	5,496,654

## **Description of Adjustment**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement ADIT Balance Adjustment Adjustment 7.4

			TOTAL			WASHINGTON
	ACCOUNT	<u>TYPE</u>	<u>COMPANY</u>	FACTOR	FACTOR %	<b>ALLOCATED</b>
Adjustment to Tax:						
ADIT Balance - AMA	282	1	3,576,942,530	DITBAL	6.053%	216,529,781
Cholla SHL - AMA	190	1	(38,122,398)	CAGE	0.000%	-
Accel Amort of Pollution Cntrl Facilities - AMA	281	1	216,305,188	SG	7.906%	17,100,498
California - YE	282	1	(85,738,973)	CA	0.000%	-
Idaho - YE	282	1	(219,454,595)	ID	0.000%	-
Other - YE	282	1	(60,335,534)	OTHER	0.000%	-
Oregon - YE	282	1	(1,051,950,277)	OR	0.000%	-
Utah - YE	282	1	(1,701,422,089)	UT	0.000%	-
Washington - YE	282	1	(236,299,981)	WA	100.000%	(236,299,981)
Wyoming - YE	282	1	(548,332,958)	WY	0.000%	-
Repair Deduction - YE	282	1	10,812,249	SG	7.906%	854,787
PP&E Adjustment - YE - SNP	282	1	51,689	SNP	6.221%	3,215
PP&E Adjustment - YE - CIAC	282	1	78,518	CIAC	6.280%	4,931
PP&E Adjustment - YE - JBG	282	1	6,078	JBG	22.954%	1,395
PP&E Adjustment - YE - SNPD	282	1	323,229	SNPD	6.280%	20,300
PP&E Adjustment - YE - SO	282	1	(141,882)	SO	6.854%	(9,725)
Accum Def Inc Tax Balance - Klamath - AMA	282	1	683,450	CAGW	23.085%	157,774
		_	(136,595,756)			(1,637,024)

#### **Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement WA Low Income Tax Credit Adjustment 7.5

		WASHINGTON				
	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Expense:						
Taxes - Other	408	3	39,804	WA	100%	-

#### **Description of Adjustment:**

Staff contests the predicted decrease in the level of the Low Income Tax Credit and therefore removes the adjustment entirely. Staff Witness Ms. Erdahl discusses this adjustment in her direct testimony.

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2014 authorized credit amount, per a July 26, 2013 letter from the Washington Department of Revenue.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Washington Flow-Through Adjustment Adjustment 7.6

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment toTax:						
Accum Def Inc Tax Balance	190	1	(4,237,590)	BADDEBT	11.936%	(505,791)
Accum Def Inc Tax Balance	190	1	(719,571)	CAEE	0.000%	0
Accum Def Inc Tax Balance	190	1	-	CAEW	22.741%	0
Accum Def Inc Tax Balance	190	1	(88,108)	CAGE	0.000%	0
Accum Def Inc Tax Balance	190	1	(534,906)	CAGW	23.085%	(123,482)
Accum Def Inc Tax Balance	190	1	-	CN	6.917%	0
Accum Def Inc Tax Balance	190	1	(20,353,137)	JBE	22.612%	(4,602,317)
Accum Def Inc Tax Balance	190	1	(1,045,217)	SE	7.570%	(79,121)
Accum Def Inc Tax Balance	190	1	(5,808,656)	SG	7.906%	(459,217)
Accum Def Inc Tax Balance	190	1	-	SNPD	6.280%	0
Accum Def Inc Tax Balance	190	1	(45,140,552)	SO	6.854%	(3,093,904)
Accum Def Inc Tax Balance	190	1	(1,925,357)	TROJD	23.023%	(443,284)
Accum Def Inc Tax Balance	190	1	(9,109)	CA	0.000%	0
Accum Def Inc Tax Balance	190	1	(2,868,925)	OR	0.000%	0
Accum Def Inc Tax Balance	190	1	(186,421)	ID	0.000%	0
Accum Def Inc Tax Balance	190	1	(30,275,486)	OTHER	0.000%	0
Accum Def Inc Tax Balance	190	1	(585,625)	UT	0.000%	0
Accum Def Inc Tax Balance	190	1	(196,083)	WY	0.000%	0
Accum Def Inc Tax Balance	190	1	(1,437,017)	WA	100.000%	(1,437,017)
		•	(115,411,760)		•	(10,744,134)
Accum Def Inc Tax Balance	282	1	5,590,202	CAEE	0.000%	0
Accum Def Inc Tax Balance	282	1	(13,399,273)	OTHER	0.000%	0
Accum Def Inc Tax Balance	282	1	(14,384,740)	SO	6.854%	(985,921)
			(22,193,811)			(985,921)
Accum Def Inc Tax Balance	283	1	1,495,653	CAEE	0.000%	0
Accum Def Inc Tax Balance	283	1	2,560,977	CAGE	0.000%	0
Accum Def Inc Tax Balance	283	1	1,750,389	CAGW	23.085%	404,075
Accum Def Inc Tax Balance	283	1	7,701,812	GPS	6.854%	527,877
Accum Def Inc Tax Balance	283	1	3,344,054	SNP	6.221%	208,024
Accum Def Inc Tax Balance	283	1	11,317,077	SO	6.854%	775,665
Accum Def Inc Tax Balance	283	1	377,411	CA	0.000%	0
Accum Def Inc Tax Balance	283	1	183,969	ID	0.000%	0
Accum Def Inc Tax Balance	283	1	(1,136,309)	OR	0.000%	0
Accum Def Inc Tax Balance	283	1	91,186,468	OTHER	0.000%	0
Accum Def Inc Tax Balance	283	1	3,003,780	UT	0.000%	0
Accum Def Inc Tax Balance	283	1	151,444	WA	100.000%	151,444
Accum Def Inc Tax Balance	283	1	1,089,877	WY	0.000%	0
			123,026,602		•	2,067,086
Net Change to Rate base Tax Accounts			(14,578,969)			(9,662,969)
-						
Adjustment to Expense:	41010	1	202.074	CAEE	0.000%	0
Deferred Income Tax Expense			292,874			
Deferred Income Tax Expense	41010	1	(89,180)	CAGE	0.000%	0
Deferred Income Tax Expense	41010 41010	1	(208,729)	CAGW JBE	23.085% 22.612%	(48,185)
Deferred Income Tax Expense			(510,383)			(115,409)
Deferred Income Tax Expense	41010	1	(1,726)	CAEW SO	22.741%	(393)
Deferred Income Tax Expense	41010	1	6,398,941		6.854%	438,579
Deferred Income Tax Expense	41010	1	33,043	CA ID	0.000%	0 0
Deferred Income Tax Expense Deferred Income Tax Expense	41010		(16,670) 49,700		0.000%	0
Deferred Income Tax Expense Deferred Income Tax Expense	41010 41010	1 1	(20,041,134)	OR OTHER	0.000%	0
Deferred Income Tax Expense Deferred Income Tax Expense	41010 41010	1	(20,041,134) (265,737)	SG	7.906%	(21,008)
Deferred Income Tax Expense Deferred Income Tax Expense	41010 41010	1		SG SNPD		(21,008) 13,752
Deferred Income Tax Expense	41010	1	218,965 628,064	UT	6.280% 0.000%	13,752
Deferred Income Tax Expense	41010	1	(108,173)	WA	100.000%	(108,173)
Deferred Income Tax Expense	41010	1	(43,322)	WY	0.000%	(108,173)
moone rat Expense	41010	1	(13,663,467)		0.00070	159,163
		-	( - , - = , -		-	

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Washington Flow-Through Adjustment Adjustment 7.6

			WASHINGTON			
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Deferred Income Tax Expense	41110	1	(708,014)	BADDEBT	11.936%	(84,507)
Deferred Income Tax Expense	41110	1	2,452,246	CAEE	0.000%	0
Deferred Income Tax Expense	41110	1	431,845	CAGE	0.000%	0
Deferred Income Tax Expense	41110	1	117,296	CAGW	23.085%	27,078
Deferred Income Tax Expense	41110	1	(642,537)	GPS	6.854%	(44,039)
Deferred Income Tax Expense	41110	1	(253,043)	JBE	22.612%	(57,219)
Deferred Income Tax Expense	41110	1	(123)	SG	7.906%	(10)
Deferred Income Tax Expense	41110	1	536,191	SNP	6.221%	33,355
Deferred Income Tax Expense	41110	1	(147,790)	SNPD	6.280%	(9,282)
Deferred Income Tax Expense	41110	1	(47,848)	SO	6.854%	(3,279)
Deferred Income Tax Expense	41110	1	(236,048)	CA	0.000%	0
Deferred Income Tax Expense	41110	1	47,286	ID	0.000%	0
Deferred Income Tax Expense	41110	1	1,158,798	OR	0.000%	0
Deferred Income Tax Expense	41110	1	(3,739,919)	OTHER	0.000%	0
Deferred Income Tax Expense	41110	1	807,588	UT	0.000%	0
Deferred Income Tax Expense	41110	1	(428,908)	WA	100.000%	(428,908)
Deferred Income Tax Expense	41110	1	(270,651)	WY	0.000%	0
		_	(923,631)			(566,812)
		-			-	
Net Deferred Tax Expense Change			(14,587,098)			(407,649)

#### Description of Adjustment

This restating adjustment reflects the removal of the December 2013 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Remove Deferred State Tax Expense and Balance Adjustment 7.7

		WASHINGTON				
	ACCOUNT	<u>TYPE</u>	<u>COMPANY</u>	FACTOR	FACTOR %	<u>ALLOCATED</u>
Adjustment to Tax:						
Def Inc Tax Expense	41110	1	(493,727)	WA	100.0000%	(493,727)
ADIT Balance	283	1	246,864	WA	100.0000%	246,864

# **Description of Adjustment**

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Washington Public Utility Tax Adjustmenet Adjustment 7.8

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense						
Taxes - Other	408	3	(807,244)	WA	100.0000%	(807,244)
Calculation:						
Base Period WA Public Utility	Гах					13,264,318
Normalized Revenues from page	2.1.1		\$321,605,658			
WA Public Utility Tax Rate			3.87340%			
Normalized WA Public Utility T	ax	-	12,457,074	_		12,457,074
		-				
Normalized Adjustment to bring	WA Public U	tility Ta	x in line w/Norm	alized Rev	enues	(807,244)

## **Description of Adjustment**

This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

#### PacifiCorp General Rate Case UE-140617

# For The Twelve Months Ended December 2013 - Staff Revenue Requirement Jim Bridger Mine Adjustment

Jilli Bridger Mille Aujus

Adjustment 8.1

			WASHINGTON			
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Coal Mine	399	RES	305,716,950	JBE	22.612%	69,129,708
Misc. Deferred Debits	186M	RES	654,382	JBE	22.612%	147,971
Mining Plant Accumulated Depr.	108MP	RES	(170,046,514)	JBE	22.612%	(38,451,469)
			136,324,818			30,826,210
Adjustment to June 2012 YE Rate Base:						
Coal Mine	399	RES	1,640,011	JBE	22.612%	370,845
Misc. Deferred Debits	186M	RES	(216,672)	JBE	22.612%	(48,995)
Mining Plant Accumulated Depr.	108MP	RES	(3,556,156)	JBE	22.612%	(804,130)
		-	(2,132,816)			(482,279)
June 2012 YE Balance						
Coal Mine			307,356,962			
Misc. Deferred Debits			437,710			
Mining Plant Accumulated Depr.			(173,602,670)			
		-	134,192,001			
Adjustment to Tax:						
Add Back YE ADIT Balance to December 20	190	RES	(15,960,580)	JBE	22.612%	(3,609,058)
Schedule M Adjustment	SCHMAT	RES	(123,982)	JBE	22.612%	(28,035)
Schedule M Adjustment	SCHMDT	RES	(1,904,930)	JBE	22.612%	(430,749)
Schedule M Adjustment	SCHMDT	RES	97,347	SO	6.854%	6,672

#### Description of Adjustment:

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Environmental Settlement Adjustment 8.2

		TOTAL						
	ACCOUNT	<u>TYPE</u>	<b>COMPANY</b>	FACTOR	FACTOR %	ALLOCATED		
Adjustment to Expense:								
Remove Environmental Cost Amortization as Booked	925	RES	(2,474,315)	SO	6.854%	(169,588)		
Add back Third West Amortization	925	RES	343,657	SO	6.854%	23,554		
Add back Minor Remediation Projects Cost	925	RES	4,592,979	SO	6.854%	314,800		
Total Adjustment to Expense		_	2,462,321	-		168,766		
		-		-				
Adjustment to Rate Base:								
Remove Environmental Regulatory Asset as Booked	182M	RES	(12,931,800)	SO	6.854%	(886,337)		
Remove Environmental Regulatory Asset as Booked	182M	RES	996,885	WA	100.000%	996,885		
Add back Third West Regulatory Asset	182M	RES	293,102	SO	6.854%	20,089		
		-	(11,641,812)			130,637		
Adjustment to Tax:		•						
Schedule M Adjustment	SCHMDT	RES	(4,688,608)	SO	6.854%	(321,354)		
Schedule M Adjustment	SCHMAT	RES	(2,281,625)	SO	6.854%	(156,381)		
Schedule M Adjustment	SCHMAT	RES	(161,748)	WA	100.000%	(161,748)		
Def Inc Tax Expense	41110	RES	61,385	WA	100.000%	61,385		
ADIT Balance	283	RES	(373,047)	WA	100.000%	(373,047)		
Schedule M Adjustment - Third West	SCHMAT	RES	343,657	SO	6.854%	23,554		
Def Inc Tax Expense - Third West	41110	RES	(130,421)	SO	6.854%	(8,939)		
ADIT Balance - Third West	283	RES	(111,235)	SO	6.854%	(7,624)		

#### **Description of Adjustment**

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Customer Advances for Construction Adjustment 8.3

			WASHINGTON			
	ACCOUNT	<u>TYPE</u>	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Customer Advances	252	RES	(45,322)	CA	0.000%	-
Customer Advances	252	RES	3,717,193	OR	0.000%	-
Customer Advances	252	RES	(151,254)	WA	100.000%	(151,254)
Customer Advances	252	RES	(123,469)	ID	0.000%	-
Customer Advances	252	RES	(3,150,001)	UT	0.000%	-
Customer Advances	252	RES	(875,588)	WY	0.000%	-
Customer Advances	252	RES	0	CN	6.917%	0
Customer Advances	252	RES	(4,176,221)	SG	7.906%	(330,161)
Customer Advances	252	RES	4,804,663	CAGE	0.000%	-
Customer Advances	252	RES	-	CAGW	23.085%	-
			0			(481,414)

## **Description of Adjustment:**

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Major Plant Additions

Adjustment 8.4

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Steam Production	312	PRO	11,092,551	JBG	22.954%	2,546,172
Steam Production	312	PRO	250,000	CAGW	23.085%	57,712
Hydro Production	332	PRO	74,403,588	CAGW	23.085%	17,175,983
Transmission	355	PRO	3,359,989	JBG	22.954%	771,248
Transmission	355	PRO	19,538,850	CAGW	23.085%	4,510,521
General	397	PRO	4,414,551	SO	6.854%	302,570
General	397	PRO	1,418,281	CAGW	23.085%	327,409
	360	PRO	14,732,967	WA	100.000%	14,732,967
Total Rate Base			129,210,776			40,424,582
Accumulated Reserve	108SP	PRO	(269,127)	JBG	22.954%	(61,775)
Accumulated Reserve	108HP	PRO	(7,748)	CAGW	23.085%	(1,789)
Accumulated Reserve	108HP	PRO	(1,757,654)	CAGW	23.085%	(405,753)
Accumulated Reserve	108TP	PRO	(35,463)	JBG	22.954%	(8,140)
Accumulated Reserve	108TP	PRO	(197,467)	CAGW	23.085%	(45,585)
Accumulated Reserve	108GP	PRO	(276,552)	SO	6.854%	(18,955)
Accumulated Reserve	108GP	PRO	(16,327)	CAGW	23.085%	(3,769)
Accumulated Reserve	108360	PRO	(219,676)	WA	100.000%	(219,676)
<b>Total Accumulated Reserve</b>			(2,780,015)			(765,441)
Adjustment to Expense:						
Depreciation Expense	403SP	PRO	269,127	JBG	22.954%	61,775
Depreciation Expense	403SP	PRO	6,887	CAGW	23.085%	1,590
Depreciation Expense	403HP	PRO	1,683,568	CAGW	23.085%	388,650
Depreciation Expense	403TP	PRO	35,463	JBG	22.954%	8,140
Depreciation Expense	403TP	PRO	186,481	CAGW	23.085%	43,049
Depreciation Expense	403GP	PRO	265,490	SO	6.854%	18,197
Depreciation Expense	403GP	PRO	16,327	CAGW	23.085%	3,769
Depreciation Expense	403360	PRO	219,676	WA	100.000%	219,676
Total Depreciation Expense			2,683,020			744,845
Adjustment to Tax:						
Schedule M Adjust	SCHMAT	PRO	304,591	JBG	22.954%	69,915
Schedule M Adjust	SCHMDT	PRO	717,971	JBG	22.954%	164,802
Def Inc Tax Expense	41010	PRO	156,882	JBG	22.954%	36,011
YE ADIT	282	PRO	(212,284)	JBG	22.954%	(48,727)
Schedule M Adjust	SCHMAT	PRO	1,893,264	CAGW	23.085%	437,058
Schedule M Adjust	SCHMDT	PRO	21,266,885	CAGW	23.085%	4,909,436
Def Inc Tax Expense	41010	PRO	7,352,488	CAGW	23.085%	1,697,313
YE ADIT	282	PRO	(9,823,226)	CAGW	23.085%	(2,267,680)
Schedule M Adjust	SCHMAT	PRO	219,676	WA	100.000%	219,676
Schedule M Adjust	SCHMDT	PRO	680,260	WA	100.000%	680,260
Def Inc Tax Expense	41010	PRO	174,796	WA	100.000%	174,796
YE ADIT	282	PRO	(227,222)	WA	100.000%	(227,222)
Schedule M Adjust	SCHMAT	PRO	265,490	SO	6.854%	18,197
Schedule M Adjust	SCHMDT	PRO	743,411	SO	6.854%	50,953
Def Inc Tax Expense	41010	PRO	181,376	SO	6.854%	12,431
YE ADIT	282	PRO	(237,026)	SO	6.854%	(16,246)

#### **Description of Adjustment:**

This adjustment places into rate base west side plant additions greater than \$250 thousand on a Washingtonallocated basis from January 2014 to March 2015 on a year-end rate base balance. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts. Note that the pro forma adjustment for the Merwin Fish Collector reflects investment placed in service after December 31, 2013. On a system basis, approximately \$9.0 million in investment for Merwin was placed in service in December 2013, and is reflected in unadjusted results. As such, the total investment in Merwin reflected in this case is \$58.4 million on a total company basis.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Miscellaneous Rate Base Adjustment 8.5

Adjustment 8.5						
		-	TOTAL	D. OROD		WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Current Assets:	011/01/12	DEC	(12,200,225)		6.05404	(2,002,002)
Other A/R	OWC143	RES	(42,209,225)		6.854%	(2,892,993)
Accounts Payable	OWC232	RES	6,628,149	SO	6.854%	454,289
Accounts Payable	OWC232	RES	2,354,376	CAEE	0.000%	-
Accounts Payable	OWC232	RES	77,171	CAGE	0.000%	-
Accounts Payable	OWC232	RES	53,033	OR	0.000%	-
Other Msc. Df. Crd.	OWC2533	RES	5,847,337	CAEE	0.000%	-
Asset Retir. Oblig.	OWC230	RES	6,288,130	CAEE	0.000%	-
ARO Reg Liability	OWC254105	RES	993,714	CAEE	0.000%	-
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-
			(19,947,512)	-		(2,438,704)
Materials and Supplies:						
Fuel Stock and Materials & Supplies	151	RES	(235,090,252)		0.000%	0
Fuel Stock and Materials & Supplies	151	RES	(2,167,697)		22.741%	(492,964)
Fuel Stock and Materials & Supplies	151	RES	(28,396,835)	JBE	22.612%	(6,421,184)
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.570%	0
			(265,654,785)	_		(6,914,149)
Fuel Stock and Materials & Supplies	154	RES	(102,361,109)		0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(9,814,233)		100.000%	0
Fuel Stock and Materials & Supplies	154	RES	(1,272,890)		100.000%	0
Fuel Stock and Materials & Supplies	154	RES	(6,011,962)	JBG	22.954%	(1,379,979)
Fuel Stock and Materials & Supplies	154	RES	(29,052,284)	OR	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(38,369,072)	UT	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(6,570,976)	CAGW	23.085%	(1,516,902)
Fuel Stock and Materials & Supplies	154	RES	(1,384,856)	CA	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(4,070,974)	WA	100.000%	(4,070,974)
Fuel Stock and Materials & Supplies	154	RES	(4,986,587)	ID	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	1,954,894	SNPD	6.280%	122,774
Fuel Stock and Materials & Supplies	154	RES	(94,252)	SO	6.854%	(6,460)
Fuel Stock and Materials & Supplies	154	RES	(7,109,974)	CAEE	0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(953,022)	SG	7.906%	(75,343)
			(210,097,297)	_		(6,926,885)
Prepayments:				-		
Prepaid Insurance	165	RES	(5,286,999)	SO	6.854%	(362,367)
Prepaid Taxes	165	RES	(4,565,170)	GPS	6.854%	(312,894)
Prepaid Taxes	165	RES	(305,496)	SO	6.854%	(20,938)
Prepayments - Other	165	RES	(10,216,116)	SO	6.854%	(700,206)
Prepayments - Other	165	RES	(1,711,837)	SG	7.906%	(135,333)
Prepayments - Other	165	RES	(138,088)	GPS	6.854%	(9,464)
Prepayments - Other	165	RES	(2,749,236)	UT	0.000%	-
Prepayments - Other	165	RES	(214,356)	ID	0.000%	-
Prepayments - Other	165	RES	(1,759,158)	OR	0.000%	-
Prepayments - Other	165	RES	(127,145)		0.000%	-
Prepayments - Other	165	RES	(451,530)		0.000%	-
Prepayments - Other	165	RES	(3,448,227)		0.000%	-
Prepayments - Other	165	RES	(4,055)	CAEW	22.741%	(922)
Prepayments - Other	165	RES	(871,363)		23.085%	(201,153)
1.2			(31,848,776)			(1,743,279)
			. ,,,	-		( ). (c)=(x)
Miscellaneous Deferred Debits:						
Miscellaneous Deferred Debits	186M	RES	(17,229,599)	SG	7.906%	(1,362,125)
Miscellaneous Deferred Debits	186M	RES	(146,720)		6.854%	(10,056)
Miscellaneous Deferred Debits	186M	RES	(15,144,522)		0.000%	-
Miscellaneous Deferred Debits	186M	RES	(15,261,705)		23.085%	(3,523,147)
Miscellaneous Deferred Debits	186M	RES	(23,095,834)		0.000%	-
Ansteinaneous Deferred Debras	10000	nus	(70,878,380)		0.00070	(4,895,328)
			(. 2, 57 0, 500)	-		(.,

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Miscellaneous Rate Base Adjustment 8.5

Adjustment 8.5						
			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Miscellaneous Rate Base:						
Miscellaneous Rate Base	182M	RES	-	CA	0.000%	-
Miscellaneous Rate Base	182M	RES	-	WA	100.000%	-
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-
Miscellaneous Rate Base	182M	RES	(4,583,236)	CAGE	0.000%	-
Miscellaneous Rate Base	182M	RES	83,320	ID	0.000%	-
Miscellaneous Rate Base	182M	RES	219,737	OR	0.000%	-
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.570%	(803,019)
Miscellaneous Rate Base	182M	RES	(2,194,327)	UT	0.000%	-
Miscellaneous Rate Base	182M	RES	(2,655,794)	WY	0.000%	-
Miscellaneous Rate Base	182M	RES	(53,082)	WY	0.000%	-
Miscellaneous Rate Base	182W	RES	(2,442,147)	ID	0.000%	-
Miscellaneous Rate Base	182W	RES	-	UT	0.000%	-
Miscellaneous Rate Base	182W	RES	(62,252)	WYP	0.000%	-
Miscellaneous Rate Base	182W	RES	-	WYU	100.000%	-
		-	(11,687,781)			(803,019)
		-				· · · ·
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-

#### Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2013.

### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Powerdale Hydro Removal Adjustment 8.6

		WASHINGTON				
	ACCOUNT	TYPE	<b>COMPANY</b>	FACTOR	FACTOR %	ALLOCATED
Decommissioning Reg Asset:						
Decomm Reg Asset Amortization	407	PRO	356,778	CAGW	23.085%	82,362
Powerdale Decomm Reg Asset	182M	PRO	44,597	CAGW	23.085%	10,295
Regulatory Offset	182M	PRO	-	CAGW	23.085%	-
Remove Booked Regulatory Asset	182M	PRO	(212,947)	WA	100.000%	(212,947)
Schedule M Deduction	SCHMAT	PRO	356,778	CAGW	23.085%	82,362
Deferred Inc Tax Expense	41110	PRO	(135,401)	CAGW	23.085%	(31,257)
Accum Def Inc Tax Balance	283	PRO	(16,925)	CAGW	23.085%	(3,907)
Schedule M - Unrecovered Plant	SCHMDT	PRO	(164,704)	CAGW	23.085%	(38,022)
Deferred Inc Tax Expense	41010	PRO	(62,507)	CAGW	23.085%	(14,430)
AMA Accum Def Inc Tax Balance	283	PRO	938,753	CAGW	23.085%	216,710
Schedule M - Decommissioning	SCHMAT	PRO	(283,929)	WA	100.000%	(283,929)
Deferred Inc Tax Expense	41110	PRO	107,754	WA	100.000%	107,754
AMA Accum Def Inc Tax Balance	283	PRO	87,549	WA	100.000%	87,549

#### **Description of Adjustment**

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-11190. This adjustment removes the December 2013 operating expense and asset balance associated with the decommissioning of Powerdale and imputes the 12 Months ended December 2014 amortization expense and asset balances.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Removal of Colstrip Unit 4 AFUDC Adjustment 8.7

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense: Depreciation	403GP	RES	(17,991)	WA	100.000%	(17,991)
Adjustment to Tax: Schedule M Adjustment	SCHMDT	RES	17,991	WA	100.000%	17,991
Adjustment to Rate Base: Remove Unamortized YE Balance	312	RES	(360,049)	WA	100.000%	(360,049)

#### **Description of Adjustment**

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Trojan Removal Adjustment Adjustment 8.8

	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Rate Base: ARO/Reg Liab Diff - Trojan - WA Portion Total Adjustment to Rate Base	254105	RES	(83,643)	WA	100.000%	(83,643) (83,643)
Adjustment to Tax:						<u>, , , , , , , , , , , , , , , , , </u>
Schedule M Adjustment	SCHMDT	RES	(285,034)	WA	100.000%	(285,034)

### **Description of Adjustment**

This adjustment removes the Trojan ARO balance and tax impacts from results as ordered by the Commission in the Third Supplemental Order, Docket No. UE-991832.

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# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Customer Service Deposits Adjustment 8.9

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense WA Customer Service Deposit Interest	4311	RES	4,169	WA	100.000%	4,169
Adjustment to Rate Base WA Customer Service Deposits	235	RES	(3,361,134)	WA	100.000%	(3,361,134)

# **Description of Adjustment**

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Reg Asset Amortization Adjustment Adjustment 8.10

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense: Add Back: Base Period Amort Expense	456	RES	(3,000,000)	WA	100.000%	(3,000,000)
Add: Colstrip Deferral	457	PRO	(1,879,965)	WA	Situs	(1,879,965)
Add: Depreciation Deferral	458	PRO	836,250	WA	Situs	836,250
Add: Hydro Deferral	459	PRO	-	WA	Situs	-
Add: Merwin Deferral	460	PRO	(486,471)	WA	Situs	(486,471)
						(1,530,186)

## **Description of Adjustment**

Staff includes in this adjustments the amortization of each deferral consolidated into this filing: Colstrip (UE-131384), Depreciation (UE-132350), Hydro Generation (UE-140094), and the Merwin Fish Collector Project (140617). For more information about the Colstrip Deferral and the Hydro Deferral, see Ms. Erdahl's direct testimony. For information about the Hydro Generation deferral, refer to Mr. Gomez's direct testimony. Finally, for information about the Merwin Deferral refer to Mr. Ball's direct testimony.

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. This adjustment recognizes the amortization of the regulatory asset for the 12 months ended December 2013.

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Misc. Asset Sales and Removals Adjustment 8.11

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Remove St. Anthony EPIS - Hydro	332	1	(2,098)	CAGE	0.000%	-
Remove St. Anthony EPIS - Trans	353	1	-	CAGE	0.000%	-
Remove St. Anthony EPIS - Dist	361	1	-	ID	0.000%	-
			(2,098)			0
Adjustment to Depreciation Reserve:						
Remove St. Anthony Dep. Res Hydro	108HP	1	-	CAGE	0.000%	-
Remove St. Anthony Dep. Res Trans	108TP	1	-	CAGE	0.000%	-
Remove St. Anthony Dep. Res Dist	108361	1	-	ID	0.000%	-
Adjustment to Depreciation Expense:						
Remove Condit Dep. Exp Hydro	403HP	1	(1,548,951)	CAGW	23.085%	(357,574)
					100.000%	-
Remove St. Anthony Dep. Exp Hydro	403HP	1	(32,788)	CAGE	0.000%	-
Remove St. Anthony Dep. Exp Trans	403TP	1	(1,667)	CAGE	0.000%	-
Remove St. Anthony Dep. Exp Dist	403361	1	(89)	ID	0.000%	-
			(1,583,495)			(357,574)
Adjustment to Expense:						
Remove Condit O&M Expense	539	1	(30,255)		23.085%	(6,984)
Remove St. Anthony O&M Expense	539	1	(38,860)	CAGE	0.000%	-
Remove Snake Creek O&M Expense	539	1	(852)	CAGE	0.000%	-
Schedule M Adjustment - St. Anthony	SCHMAT	1	(32,788)	CAGE	0.000%	-
Schedule M Adjustment - St. Anthony	SCHMAT	1	(1,667)	CAGE	0.000%	-
Schedule M Adjustment - St. Anthony	SCHMAT	1	(89)	ID	0.000%	-
Deferred Income Tax Expense - St. Anthony	41110	1	12,443	CAGE	0.000%	-
Deferred Income Tax Expense - St. Anthony	41110	1	633	CAGE	0.000%	-
Deferred Income Tax Expense - St. Anthony	41110	1	34	ID	0.000%	-
-					100.000%	-
ADIT - St. Anthony	282	1	(6,222)	CAGE	0.000%	-
ADIT - St. Anthony	282	1	(317)	CAGE	0.000%	-
ADIT - St. Anthony	282	1	(17)	ID	0.000%	-

#### **Description of Adjustment**

This adjusts the Company's filing for various assets that were sold or removed, including the sale of Snake Creek hydroelectric plant to Heber Light and Power Company, the removal of Deseret Power's portion of the Hunter unit 2 scrubber and turbine upgrade, the decommissioning of the Condit hydroelectric plant, and the sale of St. Anthony Hydro plant in Idaho.

-		TOTAL			WAGUBICTON
<u>ACCOUNT</u> <u>1</u> Adjustment to Rate Base:		TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
*	RES	191	CAGE	0.000%	-
	RES	3,073	CAGW	23.085%	709
303	RES	580	CA	0.000%	-
	RES	7,895	CAEE	0.000%	-
	RES	(78,805)	CAGE	0.000%	-
	RES	2,021,807	CAGW	23.085%	466,732
	RES	871,530	CN	6.917%	60,287
	RES	8,682	OR	0.000%	- (12)
	RES RES	(159) (1,623,686)	SG SO	7.906% 6.854%	(13) (111,286)
	RES	(668)	UT	0.000%	-
	RES	3,393	WA	100.000%	3,393
	RES	1,089	CAGE	0.000%	-
	RES	414,240	CAGW	23.085%	95,627
311	RES	4,259,874	CAGE	0.000%	-
311	RES	518,644	CAGW	23.085%	119,728
	RES	(676,310)	JBG	22.954%	(155,239)
	RES	6,387,652	CAGE	0.000%	-
	RES	564,003	CAGW	23.085%	130,199
	RES RES	4,746,521	JBG	22.954%	1,089,511
	RES	(4,891,250) 735,142	CAGE CAGW	0.000% 23.085%	169,707
	RES	8,969,790	JBG	22.954%	2,058,915
	RES	2,531,450	CAGE	0.000%	-
	RES	2,393	CAGW	23.085%	552
315	RES	281,707	JBG	22.954%	64,663
316	RES	(866,039)	CAGE	0.000%	-
	RES	(936,964)	CAGW	23.085%	(216,297)
	RES	68,558	JBG	22.954%	15,737
	RES	(5,529)	CAGE	0.000%	-
	RES RES	(2,729) 343,706	CAGW CAGE	23.085% 0.000%	(630)
	RES	5,340,307	CAGE	23.085%	1,232,804
	RES	(438,790)	CAGE	0.000%	-
	RES	16,141,856	CAGW	23.085%	3,726,329
333	RES	(221,454)	CAGE	0.000%	-
333	RES	678,889	CAGW	23.085%	156,721
	RES	(106,981)	CAGE	0.000%	-
	RES	1,115,888	CAGW	23.085%	257,602
	RES	(440)	CAGE	0.000%	-
	RES RES	922 205,730	CAGW CAGE	23.085%	213
	RES	692,790	CAGE	0.000% 23.085%	159,930
	RES	(291)	CAGE	0.000%	-
	RES	435,147	CAGE	0.000%	-
341	RES	303,673	CAGW	23.085%	70,102
342	RES	336,037	CAGE	0.000%	-
	RES	23,268,503	CAGE	0.000%	-
	RES	9,792,826	CAGW	23.085%	2,260,663
	RES	(15,830,328)	CAGE	0.000%	-
	RES RES	(8,672,211) (14,432)	CAGW CAGE	23.085% 0.000%	(2,001,970)
	RES	288,050	CAGE	23.085%	66,496
	RES	26,563	CAGE	0.000%	-
	RES	(101,080)	CAGW	23.085%	(23,334)
350	RES	12,925,900	CAGE	0.000%	-
350	RES	222,788	CAGW	23.085%	51,430
	RES	6,746,905	CAGE	0.000%	-
	RES	1,555,207	CAGW	23.085%	359,018
	RES	27,301	JBG	22.954%	6,267
	RES	29,667,881	CAGE	0.000%	- 664,554
	RES RES	2,878,742 165,517	CAGW JBG	23.085% 22.954%	37,993
	RES	149,392,670	CAGE	0.000%	-
	RES	158,715	CAGW	23.085%	36,639
	RES	8,036,409	CAGE	0.000%	-
355	RES	5,081,112	CAGW	23.085%	1,172,969
	RES	(47)	JBG	22.954%	(11)
	RES	88,926,456	CAGE	0.000%	-
	RES	2,824,216	CAGW	23.085%	651,967
	RES	5,002	JBG	22.954%	1,148
	RES RES	1,826 13,590	SG CAGW	7.906% 23.085%	144 3,137
	RES	13,390	CAGW	23.085%	410
	RES	104,620	CAGW	23.085%	24,151
	RES	3,126	CA	0.000%	

ACCOUNT TYPE         COMPANY         FACTOR         FACTOR <thfactor< th="">         FA</thfactor<>			TOTAL			WASHINGTON
360         RES         744.691         UT         0.000%            360         RES         112.698         WA         100.000%            360         RES         112.698         WA         100.000%            360         RES         117.018         WY         0.000%            361         RES         130.462         CA         0.000%            361         RES         6.27.660         D         0.000%            361         RES         2.737.089         UT         0.000%            361         RES         369.433         WY         0.000%            362         RES         32.000%         WY         0.000%            362         RES         5.40.047         WA         100.000%            362         RES         5.40.047         WA         100.000%            364         RES         1.405.34         D         0.000%            364         RES         1.473.389         WA         100.000%            364         RES         1.73.389	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
360         RES         744,691         UT         0.0000s         112,698           360         RES         112,018         WY         0.0007s         -           360         RES         117,018         WY         0.0007s         -           361         RES         130,462         CA         0.0007s         -           361         RES         62,645         OR         0.0000s         -           361         RES         2,737,089         UT         0.0000s         -           361         RES         2,737,089         UT         0.0000s         -           362         RES         32,718         CA         0.0007s         -           362         RES         3,567,663         UT         0.0007s         -           362         RES         540,047         WA         100,000s         -           364         RES         1,475,339         WY         0.0007s         -           364         RES         1,475,349         WY         0.0007s         -           364         RES         1,473,389         WA         100,0007s         -           364         RES         1,373,499 <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>						-
360         RES         112,698         WA         100,000%         112,698           360         RES         117,018         WY         0,000%            361         RES         117,018         WY         0,000%            361         RES         620,645         OR         0,000%            361         RES         2,737,089         UT         0,000%            361         RES         369,243         WY         0,000%            362         RES         32,261         D         0,000%            362         RES         3,567,663         OR         0,000%            362         RES         3,567,663         OR         0,000%            362         RES         3,567,663         UT         0,000%            364         RES         1,473,389         WA         100,000%            364         RES         1,173,389         WA         100,000%            364         RES         1,173,389         WA         100,000%            364         RES         1,273,						-
360         RES         117,018         WY         0.000%            361         RES         117,018         WY         0.000%            361         RES         130,462         CA         0.000%            361         RES         62,0645         OR         0.000%            361         RES         8,770         WA         100,000%            361         RES         8,770         WA         100,000%            361         RES         193,002         WY         0.000%            362         RES         193,012         WY         0.000%            362         RES         530,7663         UT         0.000%            362         RES         540,047         WA         100,000%            364         RES         1,475,339         WA         100,000%            364         RES         1,475,349         D         0.000%            364         RES         1,270,288         WY         0.000%            364         RES         1,270,288						-
360         RES         117.018         WY         0.000%            361         RES         130.462         CA         0.000%            361         RES         620.645         OR         0.000%            361         RES         2.73.089         UT         0.000%            361         RES         2.73.089         UT         0.000%            361         RES         2.73.089         UT         0.000%            361         RES         2.73.080         UT         0.000%            362         RES         179.01         0.000%          -           362         RES         540.047         WA         100.000%            362         RES         540.047         WA         100.000%            364         RES         1.473.89         WA         100.000%            364         RES         1.473.389         WA         100.000%            364         RES         1.7173.389         WA         100.000%            364         RES         1.7173.389 <td></td> <td></td> <td></td> <td></td> <td></td> <td>112,098</td>						112,098
361         RES         130,462         CA         0.000%            361         RES         (5,766)         ID         0.000%            361         RES         2,737,089         UT         0.000%            361         RES         369,843         WY         0.000%            361         RES         369,843         WY         0.000%            362         RES         32,261         ID         0.000%            362         RES         3,567,663         UT         0.000%            362         RES         540,047         WA         100.000%            362         RES         2,4611         WY         0.000%            364         RES         1,475,389         WA         100.000%            364         RES         1,473,389         WA         100.000%            364         RES         1,473,389         WA         100.000%            364         RES         1,279,288         WY         0.000%            364         RES         2,105,706 <td></td> <td></td> <td>. ,</td> <td></td> <td></td> <td>-</td>			. ,			-
361         RES         (5,766)         DD         0.000%            361         RES         (620,645)         OR         0.000%            361         RES         8,770         WA         100.000%            361         RES         193,002         WY         0.000%            361         RES         193,002         WY         0.000%            362         RES         279,183         CA         0.000%            362         RES         6,073,963         OR         0.000%            362         RES         4,611         WY         0.000%            364         RES         1,477,583         CA         0.000%            364         RES         1,473,389         WA         100.000%            364         RES         1,273,389         WA         100.000%            364         RES         1,273,389         WA         100.000%            364         RES         1,273,389         WA         100.000%            365         RES         1,270,268<						-
361         RES         2,737,089         UT         0.000%            361         RES         39,70         WA         100.000%         8,770           361         RES         193,002         WY         0.000%            362         RES         32,261         ID         0.000%            362         RES         36,07,663         UN         0.000%            362         RES         253,07,663         UN         0.000%            362         RES         236,07,663         UN         0.000%            364         RES         1,977,583         CA         0.000%            364         RES         1,173,389         WA         100.000%            364         RES         1,173,389         WA         100.000%            364         RES         1,173,389         WA         100.000%            364         RES         1,207,288         WY         0.000%            365         RES         1,205,716         OR         0.000%            365         RES         1		RES		ID		-
361         RES         8,770         WA         100.000%         8,770           361         RES         369,843         WY         0.000%         -           361         RES         320,022         WY         0.000%         -           362         RES         322,211         D         0.000%         -           362         RES         5,07,663         UT         0.000%         -           362         RES         5,00,047         WA         100.000%         -           362         RES         2,4611         WY         0.000%         -           364         RES         1,477,783         CA         0.000%         -           364         RES         1,173,389         WA         100.000%         -           364         RES         1,173,389         WA         100.000%         -           364         RES         2,105,706         OR         0.000%         -           365         RES         1,205,706         OR         0.000%         -           365         RES         1,205,706         OR         0.000%         -           366         RES         2,105,706	361	RES	620,645	OR	0.000%	-
361         RES         399,843         VY         0.000%						-
361         RES         193,002         WY         0.000%						8,770
362         RES         279.183         CA         0.000%            362         RES         3.2,261         ID         0.000%            362         RES         3.567,663         UT         0.000%            362         RES         2.40,017         WA         100.000%            364         RES         1.477,783         CA         0.000%            364         RES         1.465,394         ID         0.000%            364         RES         1.473,389         WA         100.000%            364         RES         1.270,288         WY         0.000%            365         RES         1.270,288         WY         0.000%            365         RES         1.205,214         UT         0.000%            365         RES         1.925,214         UT         0.000%            365         RES         1.925,214         UT         0.000%            365         RES         1.925,214         UT         0.000%            365         RES         1.92,						-
362         RES         32,261         ID         0.000%            362         RES         6,073,963         OR         0.000%            362         RES         560,063         UT         0.000%            362         RES         140,074         WA         100,000%            364         RES         1,977,583         CA         0.000%            364         RES         1,977,583         CA         0.000%            364         RES         4,642,919         OR         0.000%         -           364         RES         4,739,669         UT         0.000%         -           364         RES         1,270,288         WY         0.000%         -           365         RES         2,439,470         WY         0.000%         -           365         RES         2,105,706         OR         0.000%         -           365         RES         1,270,288         WY         0.000%         -           365         RES         1,470,951         WT         0.000%         -           366         RES         1,470,951						-
362         RES         6,073,963         OR         0.000%            362         RES         3,567,663         UT         0.000%            362         RES         (273,829)         WY         0.000%            362         RES         (273,829)         WY         0.000%            364         RES         1,465,334         ID         0.000%            364         RES         1,475,383         CA         0.000%            364         RES         1,173,389         WA         100.000%            364         RES         1,270,288         WY         0.000%            365         RES         1,270,288         WY         0.000%            366         RES         1,2						-
362         RES         540,047         WA         100.000%         540,047           362         RES         (273,829)         WY         0.000%         -           364         RES         1,977,583         CA         0.000%         -           364         RES         1,465,394         ID         0.000%         -           364         RES         4,739,669         UT         0.000%         -           364         RES         1,173,389         WA         100.000%         -           364         RES         1,270,288         WY         0.000%         -           365         RES         2,38,86         ID         0.000%         -           365         RES         1,270,288         WY         0.000%         -           365         RES         1,270,288         WY         0.000%         -           365         RES         1,270,288         WY         0.000%         -           365         RES         1,270,284         WY         0.000%         -           365         RES         1,470,951         WY         0.000%         -           366         RES         94,301	362	RES		OR	0.000%	-
362         RES         (273,829)         WY         0.000%            364         RES         1,465,134         ID         0.000%            364         RES         1,465,334         ID         0.000%            364         RES         1,465,394         ID         0.000%            364         RES         1,173,389         WA         100.000%            364         RES         2,439,470         WY         0.000%            364         RES         1,773,583         CA         0.000%            365         RES         1,070,288         WY         0.000%            365         RES         1,057,066         OR         0.000%            365         RES         1,925,214         UT         0.000%            365         RES         1,922,214         UT         0.000%            366         RES         1,940,01         ID         0.000%            366         RES         1,962,13         UT         0.000%            366         RES         1,22,	362	RES	3,567,663	UT	0.000%	-
362         RES         1,477,583         CA         0.000%            364         RES         1,465,394         ID         0.000%            364         RES         4,642,919         OR         0.000%            364         RES         4,739,669         UT         0.000%            364         RES         1,73,389         WA         100.000%            364         RES         2,439,470         WY         0.000%            364         RES         1,770,288         WY         0.000%            365         RES         575,356         CA         0.000%            365         RES         1,470,951         WY         0.000%            365         RES         1,470,951         WY         0.000%            366         RES         1,470,951         WY         0.000%            366         RES         1,58,064         CA         0.000%            366         RES         1,54,034         WY         0.000%            366         RES         1,32,244						540,047
364         RES         1,977,583         CA         0.000%            364         RES         1,465,394         ID         0.000%            364         RES         4,739,669         UT         0.000%            364         RES         1,173,389         WA         100.000%         1,173,389           364         RES         1,270,288         WY         0.000%            365         RES         238,886         ID         0.000%            365         RES         2,105,706         OR         0.000%            365         RES         1,270,288         WY         0.000%            365         RES         1,270,288         WY         0.000%            365         RES         1,270,288         WY         0.000%            365         RES         1,470,951         WY         0.000%            366         RES         1,470,951         WY         0.000%            366         RES         1,470,951         WY         0.000%            366         RES <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td></t<>						-
364         RES         1,465,394         ID         0,000%            364         RES         4,642,919         OR         0,000%            364         RES         1,173,389         WA         100,000%            364         RES         2,439,470         WY         0,000%            365         RES         2,70,288         WY         0,000%            365         RES         1,205,706         OR         0,000%            365         RES         1,925,214         UT         0,000%            365         RES         1,926,722         WY         0,000%            365         RES         1,470,951         WY         0,000%            366         RES         18,064         CA         0,000%            366         RES         18,22,47         VA         100,000%            366         RES         13,22,447         VY         0,000%            366         RES         13,22,447         VA         0,000%         -           367         RES         1,22,44						-
364         RES         4,642,919         OR         0.000%            364         RES         1,173,389         WA         100.000%         -           364         RES         1,270,288         WY         0.000%         -           365         RES         575,356         CA         0.000%         -           365         RES         238,886         ID         0.000%         -           365         RES         2,105,706         OR         0.000%         -           365         RES         1,470,951         WY         0.000%         -           365         RES         1,470,951         WY         0.000%         -           366         RES         188,064         CA         0.000%         -           366         RES         1996,213         UT         0.000%         -           366         RES         1996,213         UT         0.000%         -           366         RES         1343,034         WY         0.000%         -           366         RES         132,294         WY         0.000%         -           367         RES         1,624,418 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>						-
364         RES         4,739,669         UT         0.000%						_
364         RES         1,173,389         WA         100.000%            364         RES         2,439,470         WY         0.000%            365         RES         1,270,288         WY         0.000%            365         RES         238,886         ID         0.000%            365         RES         2,105,706         OR         0.000%            365         RES         1,252,214         UT         0.000%            365         RES         1,470,951         WY         0.000%            366         RES         158,064         CA         0.000%            366         RES         158,064         CA         0.000%            366         RES         1,996,213         UT         0.000%            366         RES         1,32,294         WY         0.000%            367         RES         1,22,44         WY         0.000%            367         RES         1,22,294         WY         0.000%            367         RES         1,22,294						-
364         RES         1,270,288         WY         0,000%            365         RES         238,886         ID         0,000%            365         RES         2,105,706         OR         0,000%            365         RES         1,925,214         UT         0,000%            365         RES         1,470,951         WY         0,000%            365         RES         1,470,951         WY         0,000%            366         RES         1,940,213         WY         0,000%            366         RES         1,996,213         UT         0,000%            366         RES         1,343,034         WY         0,000%            366         RES         1,32,294         WY         0,000%            367         RES         322,247         CA         0,000%            367         RES         1,25,520         WY         0,000%            367         RES         1,25,520         WY         0,000%            367         RES         1,330,52 <td></td> <td>RES</td> <td></td> <td></td> <td></td> <td>1,173,389</td>		RES				1,173,389
365         RES         275,356         CA         0.000%            365         RES         23,05,706         OR         0.000%            365         RES         1,925,214         UT         0.000%            365         RES         1,470,951         WY         0.000%            365         RES         296,722         WY         0.000%            366         RES         158,064         CA         0.000%            366         RES         94,301         ID         0.000%            366         RES         158,064         CA         0.000%            366         RES         1,343,013         UT         0.000%            366         RES         1,343,034         WY         0.000%            367         RES         322,247         CA         0.000%            367         RES         1,24,418         OR         0.000%            367         RES         1,525,520         WY         0.000%         -           367         RES         1,331,33	364	RES	2,439,470	WY	0.000%	-
365         RES         238,886         ID         0.000%            365         RES         1,925,214         UT         0.000%            365         RES         762,668         WA         100.000%         762,668           365         RES         172,668         WY         0.000%            366         RES         158,064         CA         0.000%            366         RES         94,301         ID         0.000%            366         RES         158,064         CA         0.000%            366         RES         158,064         VA         100.000%            366         RES         134,034         WY         0.000%            366         RES         132,294         WY         0.000%            367         RES         247,795         ID         0.000%            367         RES         1,52,520         WY         0.000%            367         RES         1,525,520         WY         0.000%            368         RES         1,525,520	364	RES	1,270,288		0.000%	-
365         RES         2,105,706         OR         0.000%            365         RES         1,925,214         UT         0.000%            365         RES         1,470,951         WY         0.000%            365         RES         1,470,951         WY         0.000%            366         RES         158,064         CA         0.000%            366         RES         94,301         D         0.000%            366         RES         1996,213         UT         0.000%            366         RES         1,343,034         WY         0.000%            366         RES         132,294         WY         0.000%            367         RES         232,247         CA         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,525,520         WY         0.000%            367         RES         1,526,520						-
365         RES         1,925,214         UT         0.000%         -           365         RES         762,668         WA         100.000%         762,668           365         RES         296,722         WY         0.000%         -           366         RES         158,064         CA         0.000%         -           366         RES         94,301         ID         0.000%         -           366         RES         1996,213         UT         0.000%         -           366         RES         1,996,213         UT         0.000%         -           366         RES         132,294         WY         0.000%         -           367         RES         322,247         CA         0.000%         -           367         RES         1,624,418         OR         0.000%         -           367         RES         1,624,418         OR         0.000%         -           367         RES         1,525,520         WY         0.000%         -           368         RES         1,331,33         WA         100.000%         -           368         RES         1,383,133						-
365         RES         1,470,951         WY         0.000%         -           365         RES         1,470,951         WY         0.000%         -           366         RES         158,064         CA         0.000%         -           366         RES         158,064         CA         0.000%         -           366         RES         1992,013         UT         0.000%         -           366         RES         1,996,213         UT         0.000%         -           366         RES         1,343,034         WY         0.000%         -           366         RES         1,32,294         WY         0.000%         -           367         RES         284,789         ID         0.000%         -           367         RES         1,624,418         OR         0.000%         -           367         RES         1,525,520         WY         0.000%         -           367         RES         1,216,444         ID         0.000%         -           368         RES         1,381,133         WA         100.000%         -           368         RES         1,381,133         <						-
365         RES         1,470,951         WY         0.000%            365         RES         296,722         WY         0.000%            366         RES         158,064         CA         0.000%            366         RES         94,301         ID         0.000%            366         RES         1,996,213         UT         0.000%            366         RES         1,343,034         WY         0.000%            366         RES         132,294         WY         0.000%            367         RES         132,244         WY         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,525,520         WY         0.000%            367         RES         13,552         WY         0.000%            368         RES         1,313,033         WA         100,000%            368         RES         1,383,133         WA         100,000%            368         RES         1,383,133						- 762.668
365         RES         296,722         WY         0.000%            366         RES         158,064         CA         0.000%            366         RES         94,301         ID         0.000%            366         RES         1,996,213         UT         0.000%            366         RES         1,996,213         UT         0.000%            366         RES         1,343,034         WY         0.000%            366         RES         132,294         WY         0.000%            367         RES         222,247         CA         0.000%            367         RES         1,224,418         OR         0.000%            367         RES         1,325,520         WY         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         1,383,133         WA         100.000%         -           368         RES         1,383,133						-
366         RES         94,301         ID         0.000%            366         RES         582,868         OR         0.000%            366         RES         1,996,213         UT         0.000%            366         RES         1,343,034         WY         0.000%            366         RES         132,294         WY         0.000%            367         RES         22,247         CA         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,525,520         WY         0.000%            368         RES         193,052         WY         0.000%            368         RES         1,313,133         WA         100.000%            368         RES         1,383,133         WA         100.000%            368         RES         1,383,133         WA         100.000%            368         RES         1,383,133 </td <td></td> <td></td> <td></td> <td>WY</td> <td>0.000%</td> <td>-</td>				WY	0.000%	-
366         RES         582,868         OR         0.000%            366         RES         1,996,213         UT         0.000%            366         RES         1,343,034         WY         0.000%            366         RES         1,343,034         WY         0.000%            367         RES         322,247         CA         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,905.2         WY         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         1,383,133         WA         100.000%         -           368         RES         1,383,133         WA         100.000%         -           368         RES         1,380,133         WA         100.000%         -           368         RES         1,383,13	366	RES	158,064	CA	0.000%	-
366         RES         1,996,213         UT         0.000%            366         RES         85,927         WA         100.000%         85,927           366         RES         1,343,034         WY         0.000%            366         RES         132,294         WY         0.000%            367         RES         322,247         CA         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,525,520         WY         0.000%            367         RES         193,052         WY         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         1,383,133         WA         100.000%            368         RES         1,383,133         WA         100.000%            368         RES         1,383,133         WA         100.000%            369         RES         2,						-
366         RES         85,927         WA         100.000%         85,927           366         RES         1,343,034         WY         0.000%         -           366         RES         132,294         WY         0.000%         -           367         RES         322,247         CA         0.000%         -           367         RES         1,624,418         OR         0.000%         -           367         RES         1,624,418         OR         0.000%         -           367         RES         1,525,520         WY         0.000%         -           367         RES         1,525,520         WY         0.000%         -           368         RES         1,525,520         WY         0.000%         -           368         RES         1,383,133         WA         100.000%         -           368         RES         3,389,115         OR         0.000%         -           368         RES         1,383,133         WA         100.000%         -           368         RES         1,383,133         WA         100.000%         -           369         RES         2,37,323 <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>						-
366         RES         1,343,034         WY         0.000%            366         RES         132,294         WY         0.000%            367         RES         322,247         CA         0.000%            367         RES         284,789         ID         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         1,525,520         WY         0.000%            368         RES         193,052         WY         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         1,383,133         WA         100.000%            368         RES         1,383,133         WA         100.000%            368         RES         1,383,133         WA         100.000%         -           369         RES         1,383,133         WA         100.000%         -           369         RES         1,27,32						-
366         RES         132,294         WY         0.000%            367         RES         322,247         CA         0.000%            367         RES         1.624,418         OR         0.000%            367         RES         1.93,52         WY         0.000%            368         RES         1.93,052         WY         0.000%            368         RES         1.93,052         WY         0.000%            368         RES         1.93,052         WY         0.000%            368         RES         1.216,441         ID         0.000%            368         RES         1.383,133         WA         100.000%         -           368         RES         1.383,133         WA         100.000%         -           369         RES         2.77,806 <td></td> <td></td> <td></td> <td></td> <td></td> <td>85,927</td>						85,927
367         RES         322,247         CA         0.000%            367         RES         284,789         ID         0.000%            367         RES         1,624,418         OR         0.000%            367         RES         4,909,224         UT         0.000%         243,795           367         RES         1,525,520         WY         0.000%            367         RES         193,052         WY         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         1,383,133         WA         100.000%         -           368         RES         237,323         CA         0.000%         -           369         RES         1,008,165         WY         0.000%         -           369         RES         1,008,						-
367         RES         1,624,418         OR         0.000%            367         RES         4,909,224         UT         0.000%            367         RES         243,795         WA         100.000%         243,795           367         RES         1,525,520         WY         0.000%            367         RES         193,052         WY         0.000%            368         RES         605,242         CA         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         8,319,241         UT         0.000%            368         RES         1,383,133         WA         100.000%            368         RES         1,896,135         WY         0.000%            369         RES         237,323         CA         0.000%            369         RES         4,112,291         OR         0.000%         -           369         RES         1,008,165         WA         100.000%         -           369         RES         1,00						-
367RES $4,909,224$ UT $0.000%$ $ 367$ RES $243,795$ WA $100.000%$ $243,795$ $367$ RES $1,525,520$ WY $0.000%$ $ 367$ RES $193,052$ WY $0.000%$ $ 368$ RES $605,242$ CA $0.000%$ $ 368$ RES $1,216,441$ ID $0.000%$ $ 368$ RES $1,316,313$ WA $100.000%$ $ 368$ RES $1,383,133$ WA $100.000%$ $ 369$ RES $277,806$ WY $0.000%$ $ 369$ RES $4,112,291$ OR $0.000%$ $ 369$ RES $1,008,165$ WA $100.000%$ $ 369$ RES $1,217$ WY $0.000%$ $ 369$ RES $331,275$ WY $0.000%$ $ 370$ RES $(5,114)$ ID $0.000%$ $ 370$ RES $30,259$ WA $100.000%$ $ 370$ RES $(32,59)$ WA $100.000%$ $ 370$ RES $(32,59)$ WA $100.000%$ $ 370$ RES $(3$	367	RES		ID		-
367         RES $243,795$ WA $100.000%$ $243,795$ $367$ RES $1,525,520$ WY $0.000%$ - $367$ RES $193,052$ WY $0.000%$ - $368$ RES $605,242$ CA $0.000%$ - $368$ RES $1,216,441$ ID $0.000%$ - $368$ RES $1,383,133$ WA $100.000%$ - $368$ RES $277,806$ WY $0.000%$ - $369$ RES $423,033$ ID $0.000%$ - $369$ RES $41,12,291$ OR $0.000%$ - $369$ RES $940,762$ WY $0.000%$ - </td <td>367</td> <td>RES</td> <td>1,624,418</td> <td>OR</td> <td>0.000%</td> <td>-</td>	367	RES	1,624,418	OR	0.000%	-
367RES $1,525,520$ WY $0.000%$ $ 367$ RES $193,052$ WY $0.000%$ $ 368$ RES $605,242$ CA $0.000%$ $ 368$ RES $1,216,441$ ID $0.000%$ $ 368$ RES $3,389,115$ OR $0.000%$ $ 368$ RES $1,383,133$ WA $100.000%$ $ 368$ RES $1,383,133$ WA $100.000%$ $ 368$ RES $1,383,133$ WA $100.000%$ $ 368$ RES $277,806$ WY $0.000%$ $ 369$ RES $237,323$ CA $0.000%$ $ 369$ RES $4,112,291$ OR $0.000%$ $ 369$ RES $1,008,165$ WA $100.000%$ $ 369$ RES $1,008,165$ WA $100.000%$ $ 369$ RES $940,762$ WY $0.000%$ $ 370$ RES $25,493$ CA $0.000%$ $ 370$ RES $153,231$ OR $0.000%$ $ 370$ RES $30,259$ WA $100.000%$ $ 370$ RES $30,259$ WA $100.000%$ $ 370$ RES $(8,282)$ WY $0.000%$ $ 370$ RES $(32,259)$ WA $100.000%$ $ 370$ RES $(32,259)$ WA $100.000%$ $ 370$ RES $(32,259)$						-
367         RES         193,052         WY         0.000%            368         RES         605,242         CA         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         3,389,115         OR         0.000%            368         RES         8,319,241         UT         0.000%            368         RES         1,383,133         WA         100.000%         1,383,133           368         RES         1,276,86         WY         0.000%            369         RES         237,323         CA         0.000%            369         RES         5,789,767         UT         0.000%            369         RES         1,008,165         WA         100.000%         -           369         RES         331,275         WY         0.000%         -           369         RES         153,231         OR         0.000%         -           370         RES         153,231         OR         0.000%         -           370         RES         30,259						243,795
368         RES         605,242         CA         0.000%            368         RES         1,216,441         ID         0.000%            368         RES         3,389,115         OR         0.000%            368         RES         8,319,241         UT         0.000%            368         RES         1,383,133         WA         100.000%         1,383,133           368         RES         1,896,135         WY         0.000%            368         RES         277,806         WY         0.000%            369         RES         277,806         WY         0.000%            369         RES         823,903         ID         0.000%            369         RES         4,112,291         OR         0.000%            369         RES         1,008,165         WA         100.000%            369         RES         331,275         WY         0.000%            370         RES         153,231         OR         0.000%            370         RES         30,259						-
368         RES         1,216,441         ID         0.000%            368         RES         3,389,115         OR         0.000%            368         RES         8,319,241         UT         0.000%            368         RES         1,383,133         WA         100.000%         1,383,133           368         RES         1,896,135         WY         0.000%            368         RES         277,806         WY         0.000%            369         RES         237,323         CA         0.000%            369         RES         4,112,291         OR         0.000%            369         RES         1,008,165         WA         100.000%            369         RES         1,2175         WY         0.000%            369         RES         1,008,165         WA         100.000%            369         RES         331,275         WY         0.000%            370         RES         153,231         OR         0.000%            370         RES         30,						-
368         RES         3,389,115         OR         0.000%            368         RES         8,319,241         UT         0.000%            368         RES         1,383,133         WA         100.000%         1,383,133           368         RES         1,896,135         WY         0.000%            368         RES         277,806         WY         0.000%            369         RES         237,323         CA         0.000%            369         RES         277,806         WY         0.000%            369         RES         277,806         WY         0.000%            369         RES         1,008,165         WA         100.000%            369         RES         1,008,165         WA         100.000%            369         RES         1008,165         WY         0.000%            369         RES         1008,165         WY         0.000%            370         RES         100,1714         ID         0.000%            370         RES         401						-
368         RES         1,383,133         WA         100.000%         1,383,133           368         RES         1,896,135         WY         0.000%         -           368         RES         277,806         WY         0.000%         -           369         RES         237,323         CA         0.000%         -           369         RES         823,903         ID         0.000%         -           369         RES         4,112,291         OR         0.000%         -           369         RES         1,008,165         WA         100.000%         -           369         RES         940,762         WY         0.000%         -           370         RES         25,493         CA         0.000%         -           370         RES         153,231         OR         0.000%         -           370         RES         401,158         UT         0.000%         -           370         RES         30,259         WA         100.000%         -           370         RES         401,158         UT         0.000%         -           370         RES         66,942					0.000%	-
368         RES         1,896,135         WY         0.000%            368         RES         277,806         WY         0.000%            369         RES         237,323         CA         0.000%            369         RES         823,903         ID         0.000%            369         RES         4,112,291         OR         0.000%            369         RES         1,008,165         WA         100.000%            369         RES         1,008,165         WA         100.000%            369         RES         331,275         WY         0.000%            370         RES         153,231         OR         0.000%            370         RES         401,158         UT         0.000%            370         RES         401,158         UT         0.000%            370         RES         30,259         WA         100.000%            370         RES         66,942         WY         0.000%         -           371         RES         11	368	RES	8,319,241	UT	0.000%	-
368         RES         277,806         WY         0.000%            369         RES         237,323         CA         0.000%            369         RES         237,323         CA         0.000%            369         RES         823,903         ID         0.000%            369         RES         4,112,291         OR         0.000%            369         RES         5,789,767         UT         0.000%            369         RES         1,008,165         WA         100.000%            369         RES         331,275         WY         0.000%            370         RES         25,493         CA         0.000%         -           370         RES         153,231         OR         0.000%         -           370         RES         30,259         WA         100.000%         -           370         RES         66,942         WY         0.000%         -           371         RES         (32)         CA         0.000%         -           371         RES         11D         0.000%						1,383,133
369         RES         237,323         CA         0.000%            369         RES         823,903         ID         0.000%            369         RES         4,112,291         OR         0.000%            369         RES         5,789,767         UT         0.000%            369         RES         1,008,165         WA         100.000%         1,008,165           369         RES         10,08,165         WA         100.000%            369         RES         940,762         WY         0.000%            370         RES         25,493         CA         0.000%            370         RES         153,231         OR         0.000%            370         RES         153,231         OR         0.000%            370         RES         30,259         WA         100.000%            370         RES         66,942         WY         0.000%            371         RES         132         CA         0.000%         -           371         RES         5,675						-
369         RES         823,903         ID         0.000%            369         RES         4,112,291         OR         0.000%            369         RES         5,789,767         UT         0.000%            369         RES         1,008,165         WA         100.000%            369         RES         940,762         WY         0.000%            369         RES         940,762         WY         0.000%            370         RES         25,493         CA         0.000%            370         RES         153,231         OR         0.000%            370         RES         30,259         WA         100.000%            370         RES         30,259         WA         100.000%            370         RES         66,942         WY         0.000%            371         RES         (32)         CA         0.000%         -           371         RES         100.00%          -           371         RES         5,675         OR         0.000% <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>						-
369         RES         4,112,291         OR         0.000%            369         RES         5,789,767         UT         0.000%            369         RES         1,008,165         WA         100.000%            369         RES         940,762         WY         0.000%            369         RES         331,275         WY         0.000%            370         RES         25,493         CA         0.000%            370         RES         (5,114)         ID         0.000%            370         RES         401,158         UT         0.000%            370         RES         401,158         UT         0.000%            370         RES         30,259         WA         100.000%            370         RES         66,942         WY         0.000%            371         RES         (32)         CA         0.000%         -           371         RES         10         0.000%         -         -           371         RES         1,268)         WA						_
369         RES         5,789,767         UT         0.000%         -           369         RES         1,008,165         WA         100.000%         1,008,165           369         RES         940,762         WY         0.000%         -           369         RES         331,275         WY         0.000%         -           370         RES         25,493         CA         0.000%         -           370         RES         (5,114)         ID         0.000%         -           370         RES         153,231         OR         0.000%         -           370         RES         30,259         WA         100.000%         -           370         RES         66,942         WY         0.000%         -           370         RES         (32,259)         WA         100.000%         -           370         RES         (32,259)         WY         0.000%         -           371         RES         (32,252)         WY         0.000%         -           371         RES         11         ID         0.000%         -           371         RES         1,268)         WA						-
369         RES         940,762         WY         0.000%            369         RES         331,275         WY         0.000%            370         RES         25,493         CA         0.000%            370         RES         (5,114)         ID         0.000%            370         RES         153,231         OR         0.000%            370         RES         401,158         UT         0.000%            370         RES         30,259         WA         100.000%            370         RES         66,942         WY         0.000%            370         RES         (32)         CA         0.000%            370         RES         (32)         CA         0.000%         -           370         RES         (32)         CA         0.000%         -           371         RES         (32)         CA         0.000%         -           371         RES         5,675         OR         0.000%         -           371         RES         (1,268)         WA         100.0						-
369         RES         331,275         WY         0.000%            370         RES         25,493         CA         0.000%            370         RES         (5,114)         ID         0.000%            370         RES         153,231         OR         0.000%            370         RES         401,158         UT         0.000%            370         RES         30,259         WA         100.000%            370         RES         30,259         WA         100.000%            370         RES         66,942         WY         0.000%            371         RES         (32)         CA         0.000%            371         RES         (32)         CA         0.000%            371         RES         5,675         OR         0.000%         -           371         RES         (1,268)         UT         0.000%         -           371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY	369	RES	1,008,165	WA	100.000%	1,008,165
370         RES         25,493         CA         0.000%            370         RES         (5,114)         ID         0.000%            370         RES         153,231         OR         0.000%            370         RES         401,158         UT         0.000%            370         RES         30,259         WA         100.000%         30,259           370         RES         66,942         WY         0.000%            371         RES         (32)         WY         0.000%            371         RES         811         ID         0.000%            371         RES         5,675         OR         0.000%            371         RES         (15,583)         UT         0.000%            371         RES         (13,268)         WA         100.000%         -           371         RES         1,380         WY         0.000%         -           371         RES         3,380         WY         0.000%         -           373         RES         2,503         CA         <						-
370         RES         (5,114)         ID         0.000%            370         RES         153,231         OR         0.000%            370         RES         401,158         UT         0.000%            370         RES         401,158         UT         0.000%            370         RES         30,259         WA         100.000%            370         RES         66,942         WY         0.000%            370         RES         (8,282)         WY         0.000%            371         RES         (32)         CA         0.000%            371         RES         5,675         OR         0.000%            371         RES         15,583)         UT         0.000%            371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY         0.000%         -           371         RES         2,503         CA         0.000%         -						-
370         RES         153,231         OR         0.000%            370         RES         401,158         UT         0.000%            370         RES         30,259         WA         100,000%         30,259           370         RES         30,259         WA         100,000%            370         RES         66,942         WY         0.000%            371         RES         (8,282)         WY         0.000%            371         RES         (32)         CA         0.000%            371         RES         \$5,675         OR         0.000%            371         RES         (1,583)         UT         0.000%            371         RES         (1,268)         WA         100.000%            371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY         0.000%         -           371         RES         2,503         CA         0.000%         -						-
370         RES         401,158         UT         0.000%         -           370         RES         30,259         WA         100.000%         30,259           370         RES         66,942         WY         0.000%         -           370         RES         (8,282)         WY         0.000%         -           370         RES         (32)         CA         0.000%         -           371         RES         (32)         CA         0.000%         -           371         RES         811         ID         0.000%         -           371         RES         5,675         OR         0.000%         -           371         RES         (1,268)         UT         0.000%         -           371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY         0.000%         -           371         RES         2,503         CA         0.000%         -						-
370         RES         30,259         WA         100,000%         30,259           370         RES         66,942         WY         0,000%         -           370         RES         (8,282)         WY         0,000%         -           371         RES         (32)         CA         0,000%         -           371         RES         (32)         CA         0,000%         -           371         RES         811         ID         0,000%         -           371         RES         5,675         OR         0,000%         -           371         RES         (15,583)         UT         0,000%         -           371         RES         (1,268)         WA         100,000%         (1,268)           371         RES         3,380         WY         0,000%         -           373         RES         2,503         CA         0,000%         -						-
370         RES         66,942         WY         0.000%            370         RES         (8,282)         WY         0.000%            371         RES         (32)         CA         0.000%            371         RES         811         ID         0.000%            371         RES         5,675         OR         0.000%            371         RES         (15,583)         UT         0.000%            371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY         0.000%         -           373         RES         2,503         CA         0.000%         -						30,259
371         RES         (32)         CA         0.000%         -           371         RES         811         ID         0.000%         -           371         RES         5,675         OR         0.000%         -           371         RES         (15,583)         UT         0.000%         -           371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY         0.000%         -           373         RES         2,503         CA         0.000%         -			66,942		0.000%	-
371         RES         811         ID         0.000%         -           371         RES         5.675         OR         0.000%         -           371         RES         (15.583)         UT         0.000%         -           371         RES         (11.268)         WA         100.000%         (1.268)           371         RES         3.380         WY         0.000%         -           373         RES         2.503         CA         0.000%         -						-
371         RES         5,675         OR         0.000%         -           371         RES         (15,583)         UT         0.000%         -           371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY         0.000%         -           373         RES         2,503         CA         0.000%         -						-
371         RES         (15,583)         UT         0.000%         -           371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY         0.000%         -           373         RES         2,503         CA         0.000%         -						
371         RES         (1,268)         WA         100.000%         (1,268)           371         RES         3,380         WY         0.000%         -           373         RES         2,503         CA         0.000%         -						
371         RES         3,380         WY         0.000%         -           373         RES         2,503         CA         0.000%         -						
373 RES 2,503 CA 0.000% -						
373 RES 6,490 ID 0.000% -		RES	2,503	CA	0.000%	-
	373	RES	6,490	ID	0.000%	-

WASHINGTON ALLOCATED	FACTOR %	FACTOR	TOTAL COMPANY	TYPE	ACCOUNT
	0.000%	OR	118,793	RES	373
-	0.000%	UT	(301,026)	RES	373
30,310	100.000%	WA	30,310	RES	373
-	0.000%	WY	164,319	RES	373
-	0.000%	WY	571	RES	373
131,063	6.854%	SO	1,912,236	RES	389
-	0.000%	WY CA	(333) 237,337	RES RES	389 390
-	0.000%	CAGE	257,557	RES	390
37	23.085%	CAGW	162	RES	390
-	6.917%	CN	(205,142)	RES	390
-	0.000%	ID	181,498	RES	390
-	0.000%	OR	127,368	RES	390
-	6.854%	SO	1,691,599	RES	390
-	0.000%	UT	466,396	RES	390
274,447	100.000%	WA	274,447	RES	390
-	0.000%	WY	230,538	RES	390
-	0.000%	WY CA	158,263	RES RES	390 391
	0.000%	CAEE	(18,936) 3,811	RES	391
-	0.000%	CAGE	(309,265)	RES	391
(2,703)	23.085%	CAGW	(11,708)	RES	391
(77,034)	6.917%	CN	(1,113,638)	RES	391
-	0.000%	ID	(15,039)	RES	391
(47)	22.612%	JBE	(208)	RES	391
(24,150)	22.954%	JBG	(105,213)	RES	391
-	0.000%	OR	(164,444)	RES	391
148,460	6.854%	SO	2,166,053	RES	391
(102,214)	0.000% 100.000%	UT WA	(418,541) (102,214)	RES RES	391 391
(102,214)	0.000%	WY	(49,027)	RES	391
-	0.000%	WY	(11,109)	RES	391
-	0.000%	CA	100,538	RES	392
-	0.000%	CAEE	(772)	RES	392
-	0.000%	CAGE	(107,369)	RES	392
28,711	23.085%	CAGW	124,373	RES	392
-	0.000%	ID	2,928	RES	392
-	0.000%	OR	394,752	RES	392
(2,051)	6.854%	SO UT	(29,931) 690,139	RES RES	392 392
106,476	0.000% 100.000%	WA	106,476	RES	392
	0.000%	WY	104,593	RES	392
-	0.000%	WY	31,067	RES	392
-	0.000%	CA	(485)	RES	393
-	0.000%	CAGE	17,561	RES	393
13,014	23.085%	CAGW	56,376	RES	393
-	0.000%	ID	(107)	RES	393
-	0.000%	OR	12,944	RES	393
-	0.000%	UT	49,458	RES	393
1	100.000%	WA	(522)	RES	393
-	0.000%	WY WY	(533) (228)	RES RES	393 393
-	0.000%	CA	26,739	RES	393
-	0.000%	CAGE	185,731	RES	394
67,537	23.085%	CAGW	292,560	RES	394
-	0.000%	ID	56,065	RES	394
5,487	22.954%	JBG	23,904	RES	394
-	0.000%	OR	127,883	RES	394
278	6.854%	SO	4,050	RES	394
-	0.000%	UT	430,249	RES	394
15,825	100.000%	WA WY	15,825	RES RES	394 394
_	0.000%	WY	120,129 (832)	RES	394
-	0.000%	CA	319	RES	395
-	0.000%	CAGE	91,865	RES	395
12,700	23.085%	CAGW	55,015	RES	395
-	0.000%	ID	17,248	RES	395
(1,489)	22.954%	JBG	(6,486)	RES	395
-	0.000%	OR	66,371	RES	395
1,753	6.854%	SO	25,571	RES	395
-	0.000%	UT	9,831	RES	395
(9,327)	100.000%	WA	(9,327)	RES	395 305
	0.000%	WY WY	(9,852) (2,681)	RES RES	395 395
-	0.0000/			IN LIN	575
-	0.000%				
-	0.000% 0.000% 0.000%	CA CAGE	286,313 75,369	RES RES	396 396

		TOTAL			WASHINGTON
ACCOUNT	TYDE	COMPANY	EACTOR	FACTOR %	ALLOCATED
<u>ACCOUNT</u> 396	RES	258,149	ID	0.000%	ALLOCATED
396	RES	172,429	JBG	22.954%	39,579
396	RES	6,292	OR	0.000%	39,379
	RES	85,462	SO		5,857
396				6.854%	5,857
396	RES	1,833,556	UT	0.000%	(224.750)
396	RES	(224,750)	WA	100.000%	(224,750)
396	RES	(56,108)	WY	0.000%	-
396	RES	(2,415)	WY	0.000%	-
397	RES	347,744	CA	0.000%	-
397	RES	33,894	CAEE	0.000%	-
397	RES	6,698,660	CAGE	0.000%	-
397	RES	2,458,512	CAGW	23.085%	567,545
397	RES	535,143	CN	6.917%	37,018
397	RES	479,275	ID	0.000%	-
397	RES	318,640	JBG	22.954%	73,140
397	RES	2,576,954	OR	0.000%	
397	RES	6,737,985	SO	6.854%	461,817
397	RES	1,961,763	UT	0.000%	-
397	RES	(61,633)	WA	100.000%	(61,633)
397	RES	1,772,827	WY	0.000%	-
397	RES	61,088	WY	0.000%	-
398	RES	131,008	CAGE	0.000%	-
398	RES	9,957	CAGW	23.085%	2,299
398	RES	(506)	ID	0.000%	-
398	RES	14,734	JBG	22.954%	3,382
398	RES	(488)	OR	0.000%	-
398	RES	15,950	SO	6.854%	1,093
398	RES	1,367	UT	0.000%	-
398	RES	239	WA	100.000%	239
398	RES	13,675	WY	0.000%	-
398	RES	5,903	WY	0.000%	-
399	RES	2,004,371	CAEE	0.000%	-
DP	RES	5,019,518	CA	0.000%	-
DP	RES	656,824	ID	0.000%	-
DP	RES	2,839,081	OR	0.000%	-
DP	RES	3,186,844	UT	0.000%	-
DP	RES	840,019	WA	100.000%	840,019
DP	RES	(1,311,975)	WY	0.000%	-
GP	RES	411,547	SO	6.854%	28,207
IP	RES	105,010	SO	6.854%	7,197
OP	RES	(25,833)	CAGE	0.000%	-
OP	RES	(3,114)	SG	7.906%	(246)
SP	RES	(79,833)	CAGE	0.000%	-
SP	RES	3,750,115	SG	7.906%	296,474
TP	RES	(92,566,522)	CAGE	0.000%	-
TP	RES	7,164,597	CAGW	23.085%	1,653,939
TP	RES	(122,269)	SG	7.906%	(9,666)
		365,637,537			22,392,711
			•		

Description of Adjustment This adjustment walks the plant balances from December 2013 AMA to December 2013 Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Investor Supplied Working Capital Adjutment 8.13

Adjustment to Rate Base:	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Investor Supplied Working Capital	CWC	RES	31,018,483	WA	100%	31,018,483

#### **Description of Adjustment:**

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Production Factor

Adjustment 9.1

			TOTAL			WAGUNGTON
	ACCOUNT	TVDE	TOTAL COMPANY	EACTOR	EACTOR #	WASHINGTON ALLOCATED
Electric Plant In Service	ACCOUNT	TIFE	COMPANY	FACTOR	FACTOR 70	ALLOCATED
Steam Production	312	PRO	85,745	JBG	22.954%	19,682
Steam Production	312	PRO	1,932	CAGW	23.085%	446
Hydro Production	332	PRO	575,140	CAGW	23.085%	132,770
Transmission Plant	355	PRO	25,973	JBG	22.954%	5,962
Transmission Plant	355	PRO	151,035	CAGW	22.934%	34,866
Distribution Plant	364	PRO	113,886	WA	100.000%	113,886
General Plant	397	PRO	34,124	SO	6.854%	2,339
General Plant	397	PRO	10,963	CAGW	23.085%	2,539
General Flant	371	ТКО	998,799	CAOW	25.00570	312,482
Depreciation Reserve			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			512,402
Steam Production	108SP	PRO	(2,080)	JBG	22.954%	(478)
Hydro Production	108HP	PRO	(13,647)	CAGW	23.085%	(3,150)
Other Production	108OP	PRO	-	CAGW	23.085%	-
Transmission Plant	108TP	PRO	(274)	JBG	22.954%	(63)
Transmission Plant	108TP	PRO	(1,526)	CAGW	23.085%	(352)
Distribution Plant	108360	PRO	(1,698)	WA	100.000%	(1,698)
General Plant	108GP	PRO	(2,138)	SO	6.854%	(147)
General Plant	108GP	PRO	(126)	CAGW	23.085%	(147) (29)
General Flant	10001	ТКО	(21,490)	CAOW	25.00570	(5,917)
Depreciation Expense			(21,490)			(5,717)
Steam Production	403SP	PRO	2.080	JBG	22.954%	478
Steam Production	403SP	PRO	53	CAGW	23.085%	12
Hydro Production	403HP	PRO	13,014	CAGW	23.085%	3.004
Transmission Plant	403TP	PRO	274	JBG	22.954%	63
Transmission Plant	403TP	PRO	1,441	CAGW	23.085%	333
Distribution Plant	403360	PRO	1,698	WA	100.000%	1,698
General Plant	403GP	PRO	2,052	SO	6.854%	1,000
General Plant	403GP	PRO	126	CAGW	23.085%	29
Schorar Flant	40501	T KO	20,740	chon	25.00570	5,758
			20,710			5,750
Net Power Costs						
Sales for Resale	447NPC	PRO	706,977	CAGW	23.085%	163,205
Purchased Power	555NPC	PRO	1,745,724	CAGW	23.085%	402,998
Purchased Power	555NPC	PRO	115,514	CAEW	22.741%	26,270
Wheeling Expenses	565NPC	PRO	851,588	CAGW	23.085%	196,588
Fuel Expenses	501NPC	PRO	1,718,621	CAEW	22.741%	390,838
Fuel Expenses	547NPC	PRO	672,216	CAEW	22.741%	152,871
I			4,396,687			1,006,361
James River Royalty Offse	t					
Other Electric Revenue	456	PRO	22,766	CAGW	23.085%	5,256
Ancillary Services Revenue						
Other Electric Revenue	456	PRO	1,384	CAGW	23.085%	319
Renewable Energy Tax Cro						
Federal Taxes	40910	PRO	(206,220)	CAGW	23.085%	(47,606)
Federal Taxes	40910	PRO	537,448	SG	7.906%	42,489
			331,227			(5,117)
Plant Additions - Tax Impa	cts					
0.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	CODUT	DDC	2.25.1	IDC	00.05200	540
Schedule M Addition	SCHMAT	PRO	2,354	JBG	22.9539%	540
Schedule M Addition	SCHMAT	PRO	14,635	CAGW	23.0849%	3,378
Schedule M Deduction	SCHMAT	PRO	1,698	WA	100.0000%	1,698

Schedule M Addition	SCHMAI	PRO	14,635	CAGW	23.0849%	3,378
Schedule M Deduction	SCHMAT	PRO	1,698	WA	100.0000%	1,698
	SCHMAT	PRO	2,052	SO	6.8539%	141
	SCHMDT	PRO	5,550	JBG	22.9539%	1,274
	SCHMDT	PRO	164,393	CAGW	23.0849%	37,950
	SCHMDT	PRO	5,258	WA	100.0000%	5,258
	SCHMDT	PRO	5,747	SO	6.8539%	394
	41010	PRO	1,213	JBG	22.9539%	278
	41010	PRO	56,835	CAGW	23.0849%	13,120
	41010	PRO	1,351	WA	100.0000%	1,351
Schedule M Deduction	41010	PRO	1,402	SO	6.8539%	96
DIT Expense	282	PRO	(1,641)	JBG	22.9539%	(377)
DIT Expense	282	PRO	(75,934)	CAGW	23.0849%	(17,529)
ADIT	282	PRO	(1,756)	WA	100.0000%	(1,756)
ADIT	282	PRO	(1,832)	SO	6.8539%	(126)

#### Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.3. This factor is then applied to the generation related components of the revenue requirement.

	West Control						
AVERAGE OF MONTHLY AVERAGE F	AArea						
DESCRIPTION	FACTOR	CA	OR	WA	MT	WYP	UT
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
System Generation	SG	1.5307%	24.9057%	7.9057%	43.4563%	5.9474%	2.7735%
System Capacity	SC	1.5385%	25.1378%	8.0177%	43.7529%	5.7921%	2.6618%
System Energy	SE	1.5072%	24.2094%	7.5698%	42.5665%	6.4134%	3.1088%
Control Area Energy - West	CAEW	4.5280%	72.7306%	22.7414%	0.0000%	0.0000%	0.0000%
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	63.8049%	9.6133%	4.6599%
System Overhead	SO	2.0034%	23.8153%	6.8539%	45.8031%	6.0696%	2.6295%
Gross Plant-System	GPS	2.0034%	23.8153%	6.8539%	45.8031%	6.0696%	2.6295%
System Net Plant	SNP	1.7496%	21.4090%	6.2207%	48.3285%	6.2149%	2.7298%
Division Net Plant Distribution	SNPD	3.4525%	26.7868%	6.2803%	48.0945%	4.6975%	1.7605%
Control Area Generation - West	CAGW	4.4150%	72.5001%	23.0849%	0.0000%	0.0000%	0.0000%
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	66.7491%	9.0294%	4.1252%
Jim Bridger Generation	JBG	4.3900%	72.0887%	22.9539%	0.3788%	0.0512%	0.0234%
Jim Bridger Energy	JBE	4.5023%	72.3179%	22.6123%	0.3621%	0.0546%	0.0264%
Wheeling Revenue - Generation	WRG	0.9132%	14.9965%	4.7751%	52.9422%	7.1617%	3.2719%
Wheeling Revenue - Energy	WRE	0.9366%	15.0442%	4.7040%	50.6070%	7.6248%	3.6960%
Customer - System	CN	2.4450%	30.3944%	6.9174%	48.8952%	3.8721%	0.8410%
CIAC	CIAC	3.4525%	26.7868%	6.2803%	48.0945%	4.6975%	1.7605%
Bad Debt Expense	BADDEBT	4.7200%	40.9637%	11.9358%	27.7611%	8.6540%	0.0011%
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Transmission Plant	SNPT	0.9132%	14.9965%	4.7751%	52.9420%	7.1617%	3.2719%
Trojan Plant Allocator	TROJP	4.4322%	72.5351%	23.0327%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator	TROJD	4.4352%	72.5413%	23.0235%	0.0000%	0.0000%	0.0000%
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%
DIT Balance	DITBAL	2.1964%	26.9487%	6.0535%	43.3003%	5.6219%	2.4407%
Tax Depreciation	TAXDEPR	2.0617%	25.8435%	4.8301%	44.2124%	5.5840%	2.5091%
SCHMAT Depreciation Expense	SCHMDEXP	2.1557%	24.7585%	7.3041%	44.4378%	5.8907%	2.6245%
SCHMDT Amortization Expense	SCHMAEXP	2.7415%	33.1331%	8.89549%	0.0000%	11.2763%	36.8014%
System Generation Cholla Transaction	SGCT	1.7014%	26.4318%	8.17285%	0.0000%	13.0770%	41.9755%

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenu

WCA Allocation Factors

AVERAGE OF MONTHLY AVERAGE F								
DESCRIPTION	FACTOR	ID	Wyo-UPL	WY	FERC-UPL	OTHER	NON-UTIL	Ref #
Situs	S	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs	Situs
System Generation	SG	13.0798%	15.8533%	0.4008%	0.0000%	0.0000%	10.7	10.7
System Capacity	SC	12.6880%	15.3498%	0.4112%	0.0000%	0.0000%	10.7	10.7
System Energy	SE	14.2553%	17.3641%	0.3696%	0.0000%	0.0000%	10.9	10.9
Control Area Energy - West	CAEW	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9	10.9
Control Area Energy - East	CAEE	21.3679%	26.0278%	0.5540%	0.0000%	0.0000%	10.9	10.9
System Overhead	SO	12.5218%	15.1513%	0.3034%	0.0000%	0.0000%	10.11	10.12
Gross Plant-System	GPS	12.5218%	15.1513%	0.3034%	0.0000%	0.0000%	10.11	10.12
System Net Plant	SNP	13.0211%	15.7509%	0.3262%	0.0000%	0.0000%	10.11	10.12
Division Net Plant Distribution	SNPD	8.9278%	10.6883%	0.0000%	0.0000%	0.0000%	10.11	10.12
Control Area Generation - West	CAGW	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10	10.5
Control Area Generation - East	CAGE	19.4994%	23.6246%	0.5969%	0.0000%	0.0000%	10.10	10.5
Jim Bridger Generation	JBG	0.1107%	0.1341%	0.0034%	0.0000%	0.0000%	10.12	10.15
Jim Bridger Energy	JBE	0.1213%	0.1477%	0.0031%	0.0000%	0.0000%	10.12	10.15
Wheeling Revenue - Generation	WRG	15.4660%	18.7379%	0.4734%	0.0000%	0.0000%	10.12	10.15
Wheeling Revenue - Energy	WRE	16.9480%	20.6440%	0.4394%	0.0000%	0.0000%	10.12	10.15
Customer - System	CN	6.6349%	7.4760%	0.0000%	0.0000%	0.0000%	10.12	10.14
CIAC	CIAC	8.9278%	10.6883%	0.0000%	0.0000%	0.0000%	10.12	10.14
Bad Debt Expense	BADDEBT	5.9642%	5.9654%	0.0000%	0.0000%	0.0000%	10.13	10.14
Accumulated Investment Tax Credit 1984	ITC84	10.9460%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed	Fixed
Accumulated Investment Tax Credit 1985	ITC85	11.6100%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed	Fixed
Accumulated Investment Tax Credit 1986	ITC86	15.5000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed	Fixed
Accumulated Investment Tax Credit 1988	ITC88	16.7100%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed	Fixed
Accumulated Investment Tax Credit 1989	ITC89	20.6776%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed	Fixed
Accumulated Investment Tax Credit 1990	ITC90	3.8051%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs	Situs
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs	Situs
System Net Transmission Plant	SNPT	15.4662%	18.7381%	0.4734%	0.0000%	0.0000%	10.12	10.12
Trojan Plant Allocator	TROJP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13	10.14
Trojan Decommissioning Allocator	TROJD	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13	10.15
DIT Expense	DITEXP	12.1179%	14.7688%	0.3225%	0.0000%	5.6810%	10.14	10.13
DIT Balance	DITBAL	11.6064%	14.0471%	0.2864%	0.0000%	1.5457%	10.15	10.14
Tax Depreciation	TAXDEPR	11.9446%	14.4538%	0.2981%	0.0000%	2.7164%	10.15	10.15
SCHMAT Depreciation Expense	SCHMDEXP	12.5390%	15.1635%	0.2897%	0.0000%	0.0000%	10.15	10.15
SCHMDT Amortization Expense	SCHMAEXP	4.7234%	2.1007%	13.3770%	0.2363%	0.0917%	0.0000%	1
System Generation Cholla Transaction	SGCT	5.7368%	2.9046%	15.9816%	0.0000%	0.0000%	0.0000%	1