

Application No. 18-04-\_\_\_\_  
Exhibit PAC/1104  
Witness: Shelley E. McCoy

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

PACIFICORP

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Exhibit Accompanying Direct Testimony of  
Shelley E. McCoy  
Bonus Tax Depreciation Memorandum Account

April 2018

PacifiCorp  
California General Rate Case - December 2019  
New Tax Law Memorandum Account  
Revenue Requirement Calculation  
Appendix B - CA rev req memo acct\_tax bonus depreciation

	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total Memo Account Period
SM										
<b>Reflect Tax Laws in 2009 GRC</b>										
Accumulated Deferred Income Taxes	(6.15)	(6.15)	(6.15)	(6.15)	(6.15)	(6.15)	(6.15)	(6.15)	(6.15)	
Pre-Tax Return on Rate Base	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	
Revenue Requirement	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	
Prorate 2011 Period for April 14 thru Dec. 31	70.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
<b>Total Revenue Requirement Credit</b>	<b>(0.51)</b>	<b>(0.72)</b>	<b>(0.72)</b>	<b>(0.72)</b>	<b>(0.72)</b>	<b>(0.72)</b>	<b>(0.72)</b>	<b>(0.72)</b>	<b>(0.72)</b>	<b>(6.30)</b>

13 Month Average

	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total Memo Account Period
SM										
<b>Book Depreciation Expense Offset</b>	-	0.15	0.37	0.41	0.41	0.41	0.41	0.41	0.41	
<b>Capital Addition Offset:</b>										
Net Rate Base	-	4.23	10.09	9.60	9.11	8.71	8.26	7.76	7.29	
Pre-Tax Return on Rate Base	-	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	11.77%	
Capital Addition Revenue Requirement Offset:		0.50	1.19	1.13	1.07	1.03	0.97	0.91	0.86	
<b>Total Revenue Requirement Offset</b>	-	0.65	1.56	1.54	1.48	1.44	1.38	1.32	1.27	<b>10.64</b>

	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total Memo Account Period
SM										
Revenue Requirement Credit	(0.51)	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	(0.72)	
Book Depreciation Expense Offset	-	0.15	0.37	0.41	0.41	0.41	0.41	0.41	0.41	
Capital Addition Offset Revenue Requirement:	-	0.50	1.19	1.13	1.07	1.03	0.97	0.91	0.86	
<b>Net Revenue Requirement Credit</b>	<b>(0.51)</b>	<b>(0.07)</b>	<b>0.84</b>	<b>0.82</b>	<b>0.76</b>	<b>0.72</b>	<b>0.66</b>	<b>0.60</b>	<b>0.55</b>	<b>4.37</b>

Net Rev Req through 2013 0.26  
Net Rev Req through 2014 1.08  
Net Rev Req through 2015 1.84  
Net Rev Req through 2016 2.55  
Net Rev Req through 2017 3.22  
Net Rev Req through 2018 3.82  
Net Rev Req through 2019 4.37

Note: (reduce revenue requirement)/increase revenue requirement